

Executive summary

for 2023 taxation year

	Taxpayer	
	Mariela Hoyos	Alejandro Alvarez
First name	Mariela	Alejandro
Last name	Hoyos	Alvarez
Client number	2054	2053
Social insurance number	303-205-934	282-917-962
Date of birth	12-12-1972	13-12-1968
Province of residence	Quebec	Quebec
Marital status on December 31, 2023	Married	Married
Street	808-201 Chemin du Golf	808-201 Chemin du Golf
City	Verdun	Verdun
Province	Quebec	Quebec
Postal code	H3E 1Z4	H3E 1Z4

Federal return

		Taxpayer	Spouse	Total for the couple
Total income	15000	110,273	72,959	183,232
Net income	23600	99,142	63,800	162,942
Taxable income	26000	99,142	63,800	162,942
Marginal tax rate		17%	17%	
Average tax rate (total income taxes paid ÷ total income)		10.8%	8.0%	
Total tax payable after abatement	43500 - 44000	11,925	5,806	17,731
Balance due (refund) - federal	48400 or 48500	(2,728)	(3,816)	(6,544)
Canada child benefit				
GST/HST credit				
Alternative minimum tax				
Total AMT credit to carry over				
Total RRSP deduction limit - 2024		75,148	133,859	209,007
Unused RRSP contributions				
Cumulative net investment loss (CNIL)				
Total instalments payable in 2024				

Quebec return

		Taxpayer	Spouse	Total for the couple
Total income	199	110,273	73,053	183,326
Amount for net family income		98,171	62,579	160,749
Net income	275	98,171	62,579	160,749
Taxable income	299	98,171	62,579	160,749
Marginal tax rate		19%	19%	
Average tax rate (total income taxes paid ÷ total income)		0.0%	9.6%	
Tax and contributions payable	450	13,343	7,021	20,363
Balance due (refund) - Quebec	478 or 479	(15)	(4,153)	(4,168)
Payment of the Family allowance				
Solidarity tax credit				
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		36%	36%	
Combined federal and Quebec Average tax rate		10.8%	17.6%	
Combined balance due (refund) - federal and Quebec		(2,742)	(7,969)	(10,712)

T1 comparative summary - 2023

Name **Mariela Hoyos**

SIN **303-205-934**

Date of birth **12-12-1972**

	2023	2022	2021	2020	2019		2023	2022	2021	2020	2019	
Employment income	10100	110,193	104,338	93,492	95,928	91,320	Caregiver, other dep.	30450				
Other empl. income	10400						Child amount	30500				
OAS pension	11300						CPP/QPP empl.	30800	3,123	3,039	3,091	2,981
CPP/QPP benefits	11400						CPP/QPP self-empl.	31000				
Other pensions	11500						EI premiums	31200	781	724	664	650
Split-pension amt	11600						EI prem. self-empl.	31217				
Universal child care	11700						PPIP premiums paid	31205			396	388
Design. UCCB Amt	11701						PPIP employment	31210	450	435	16	
EI benefits	11900						PPIP self-empl.	31215				
Dividends	12000						Volunteer firefighters'	31220				
Dividends not elig.	12010						Search and rescue'	31240				
Interest	12100	80					Employment amt	31260	1,368	1,287	1,257	1,245
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			728			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						Total	33500	20,722	19,883	19,233	18,493
Workers' compens.	14400						Total @ 15%	33800	3,108	2,982	2,885	2,774
Social assistance	14500						Donations and gifts	34900			12	16
Supplement	14600						Non refundable cr.	35000	3,108	2,982	2,897	2,790
Total income	15000	110,273	104,338	94,220	95,928	91,320	Dividend tax credit	40425				
Pension adjustment	20600	4,408	4,133	3,742	3,839	3,654	Min. tax carryover	40427				
RPP deduction	20700						Foreign tax credit	40500	0			
RRSP deduction	20800	10,156	13,924		9,648	4,251	Federal tax	40600	14,281	12,603	13,581	12,124
FHSA deduction	20805						Political	41000				
Split-pension deduct.	21000						ITC	41200				
Dues	21200						Labour-sponsored	41400				
UCCB repay.	21300						Lines (40600 - 41600)	41700	14,281	12,603	13,581	12,124
Child care	21400						CWB adv. payments	41500				
Attendant care	21500						Net federal tax	42000	14,281	12,603	13,581	12,124
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	631	461	291	166	81	Total payable	43500	14,281	12,603	13,581	12,124
PPIP self-empl.	22300						Deducted at source	43700	26,611	26,222	12,379	10,196
Exploration exp.	22400						Transfer 45%	43800	11,975	11,800	1,243	
Empl. expenses	22900	344	460	400	344		Lines (43700 - 43800)	43850	14,636	14,422	11,136	10,196
Clergy deduction	23100						Quebec abatement	44000	2,356	2,079	2,241	2,000
Other deductions	23200						First Nations abat.	44100				
COVID-19 repayment	23210						CPP overpayment	44800				
Clawback	23500						EI overpayment	45000	221	229	210	
Net income	23600	99,142	89,493	93,530	85,770	86,988	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	16			
Northern deduction	25500						School supply	46900				
Additional deduct.	25600						Can. journalism credit	47555				
Taxable income	26000	99,142	89,493	93,530	85,770	86,988	Return of fuel charge	47556				
Basic amount	30000	15,000	14,398	13,808	13,229	12,069	Air quality improvement	47557				
Age amount	30100						Instalments paid	47600				
Spousal amount	30300						Provincial credits	47900				
Eligible dependant	30400						Total credits	48200	17,009	16,501	13,570	12,196
Can. caregiver amt	30425						Refund	48400	2,728	3,899	73	591
							Balance owing	48500			10	

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



TP1 comparative summary - 2023

Name **Mariela Hoyos**

SIN 303-205-934

Date of birth 12-12-1972

	2023	2022	2021	2020	2019		2023	2022	2021	2020	2019		
Employment income	101	110,193	104,338	96,161	98,436	94,749	Total @ 14%	377.1	3,074	3,099	2,359	2,330	2,290
Correction	105						Medical - outside	378					
Other empl. income	107						Medical	381					
PI benefits	110						Student loan	385					
El benefits	111						Total	388					
OAS pension	114						Total @ 20%	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			80	105	130
Eligible dividends	166						Tax cr. for donations	395			16	21	26
Ordinary dividends	167						Tax cr. home buyers	396					
Interest	130	80					Tax cr. for union fees	397					
Rental	136						Tax cr. tuition	398					
Capital gains	139						Tax cr. tuition trans.	398.1					
Support payments	142						Non refund. credits	399	3,074	3,099	2,375	2,351	2,316
Income security	147						Income tax	401	16,189	15,337	16,935	15,190	15,727
Supplement	148						Non refun. credits	406	3,074	3,099	2,375	2,351	2,316
Ret. of essential workers	151						Lines (401 - 406)	413	13,115	12,238	14,560	12,840	13,411
Other income	154			728			Political	414					
Net business	164						Dividend tax credit	415					
Total income	199	110,273	104,338	96,889	98,436	94,749	Capital régional	422					
Ded. for workers	201	1,315	1,235	1,205	1,190	1,170	FSTQ credit	424					
RPP deduction	205		460	400	344		Credit transferable	430	13,115	12,238	14,560	12,840	13,411
Empl. expenses	207		460	400	344		Credit transferred	431					
RRSP deduction	214	10,156	13,924		9,648	4,251	AMT carry.-o. (Sch. E)	13					
FHSA deduction	215						Lines (430 - 431)	432	13,115	12,238	14,560	12,840	13,411
Support payments made	225						Registration QER	438					
Moving	228						QPIP contribution	439	228	206			
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						Total tax payable	450	13,343	12,443	14,560	12,840	13,411
QPP/PPP/QPIP ded.	248	631	461	291	166	81	Deducted at source	451			12,419	12,888	14,160
Other deductions	250						Deducted trans. to sp.	451.1					
Invest. carry-over	252						Deducted trans. by sp.	451.3					
Total deductions	254	12,102	16,080	1,896	11,348	5,502	QPP/PPP overcontr.	452			740		
Adj. invs. expense	260						Instalments paid	453					
Net income	275	98,171	88,258	94,993	87,088	89,247	Transfer of tax	454	11,975	11,800	1,243		
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	1,383	1,299			
Soc. prog. benefits	295						Senior assistance tax cr.	463					
Misc. deductions	297						Total credits	465	13,358	13,099	14,402	12,888	14,160
Total deductions	298						Fin. compensation	466					
Taxable income	299	98,171	88,258	94,993	87,088	89,247	Refund	478	15	656		49	749
Basic amount	350	17,183	16,143	15,728	15,532	15,269	Refund to spouse	476					
Adj. for indemn.	358						Refund by spouse	477					
Age/alone/pension	361						Balance due	479			158		
Children, other	367	4,774	4,519										
Disability	376												
Total	377	21,957	20,662	15,728	15,532	15,269							

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

Tax return Summary - Combined

for 2023 taxation year

	Taxpayer	Spouse
First name	Mariela	Alejandro
Last name	Hoyos	Alvarez
Client number	2054	2053
Social insurance number	303-205-934	282-917-962
Date of birth	12-12-1972	13-12-1968
Province of residence	Quebec	Quebec
Marital status on December 31, 2023	Married	Married
Street	808-201 Chemin du Golf	808-201 Chemin du Golf
City	Verdun	Verdun
Province	Quebec	Quebec
Postal code	H3E 1Z4	H3E 1Z4

Federal return

Total income

	Taxpayer	Spouse	Total
Employment income	10100	110,193 15	+ 72,282 89 = 182,476 04
Interest and other investment income	12100	79 51	+ = 79 51
RRSP income	12900		+ 676 57 = 676 57
Add lines 10100, 10400 to 11900, 12000 to 14300, and 14700.			
This is your total income.	15000	110,272 66	+ 72,959 46 = 183,232 12

Net income

Pension adjustment	20600	4,408 00	+ = 4,408 00
RRSP deduction	20800	10,156 02	+ 8,528 63 = 18,684 65
Deduction for CPP and QPP enhanced contributions	22215	631 00	+ 631 00 = 1,262 00
Other employment expenses	22900	343 58	+ = 343 58
Add lines 20700 to 22400, 22900, 23100, and 23200.	23300	11,130 60	+ 9,159 63 = 20,290 23
Line 15000 minus line 23300 (if negative, enter "0")			
This is your net income before adjustments.	23400	99,142 06	+ 63,799 83 = 162,941 89
Line 23400 minus line 23500 (if negative, enter "0")			
This is your net income.	23600	99,142 06	+ 63,799 83 = 162,941 89

Taxable income

Line 23600 minus line 25700 (if negative, enter "0")			
This is your taxable income.	26000	99,142 06	+ 63,799 83 = 162,941 89

Federal non-refundable tax credits

Basic personal amount	30000	15,000 00	+ 15,000 00 = 30,000 00
CPP or QPP contributions: through employment	30800	3,123 45	+ 3,407 40 = 6,530 85
Employment Insurance premiums	31200	781 05	+ 781 05 = 1,562 10
Provincial Parental Insurance Plan (PPIP) premiums paid	31205		+ 356 02 = 356 02
PPIP premiums payable on employment income	31210	449 54	+ = 449 54
Canada employment amount	31260	1,368 00	+ 1,368 00 = 2,736 00
Medical expenses for self, spouse or common-law partner, and your child	33099		+ 551 60 = 551 60
Minus: \$2,635 or 3% of line 23600, whichever is less			+ 1,913 99 = 1,913 99
Allowable amount of medical expenses for other dependants	33199		+ 356 72 = 356 72
Add lines (A) and 33199.	33200		+ 356 72 = 356 72
Add lines 30000 to 33200.	33500	20,722 04	+ 21,269 19 = 41,991 23
Multiply the amount on line 33500 by 15%.	33800	3,108 31	+ 3,190 38 = 6,298 69
Total federal non-refundable tax credits: add lines 33800 and 34900.	35000	3,108 31	+ 3,190 38 = 6,298 69

Net federal tax

Tax on taxable income (C)		17,389 38	+ 10,144 22 = 27,533 60
Add lines (C) and 40424.	40400	17,389 38	+ 10,144 22 = 27,533 60
Enter the amount from line 35000.	35000	3,108 31	+ 3,190 38 = 6,298 69
Add lines 35000 to 40427.		3,108 31	+ 3,190 38 = 6,298 69
Basic federal tax (if negative, enter "0")	42900	14,281 07	+ 6,953 84 = 21,234 91

Tax return Summary - Combined for 2023 taxation year

		Taxpayer	Spouse	Total
Federal tax	40600	14,281 07	+ 6,953 84	= 21,234 91
Line 40600 minus line 41600 (if negative, enter "0")	41700	14,281 07	+ 6,953 84	= 21,234 91
Refund or Balance owing				
Net federal tax:	add lines 41700, 41500 and 41800.	42000		
	This is your total payable.	43500		
Total income tax deducted		43700	+ 9,622 62	= 36,233 29
Tax transfer for residents of Quebec		43800		= 11,974 80
	Line 43700 minus line 43800	43850	+ 9,622 62	= 24,258 49
Refundable Quebec abatement		44000	+ 1,147 38	= 3,503 76
Employment Insurance overpayment		45000		= 221 40
Amount on line 31210				= 449 54
Employee and partner GST/HST rebate		45700		= 16 36
	These are your total credits.	48200		
	Line 43500 minus line 48200		+ (3,816 16)	= (6,543 70)
	Refund	48400	+ 3,816 16	= 6,543 70
	Balance owing	48500	+ 0 00	= 0 00
Additional information				
Marginal tax rate		17%	17%	
Average tax rate (total income taxes paid ÷ total income)		10.8%	8.0%	
Total RRSP deduction limit - 2024		75,147 67	+ 133,859 13	= 209,006 80

Quebec return

		Taxpayer	Spouse	Total
Total income				
CPP contribution	96	3,754 45		= 3,754 45
Pensionable salary or wages under the CPP	96.1	66,600 00		= 66,600 00
QPIP premium	97		+ 356 03	= 356 03
QPP contribution	98		+ 4,038 40	= 4,038 40
Pensionable salary or wages under the QPP	98.1		+ 66,600 00	= 66,600 00
Employment income	101	110,193 15	+ 72,376 57	= 182,569 72
Interest and other investment income	130	79 51		= 79 51
Other income	154		+ 676 57	= 676 57
Add lines 101 through 154 plus line 164.				
	Total income	199	+ 73,053 14	= 183,325 80
Net income				
Deduction for workers	201	1,315 00	+ 1,315 00	= 2,630 00
HBP or LLP	212	1,666 66		= 1,666 66
RRSP deduction	214	10,156 02	+ 8,528 63	= 18,684 65
Deduction for amounts contributed to the QPP, CPP or QPIP	248	631 00	+ 631 00	= 1,262 00
	Total deductions	254	+ 10,474 63	= 22,576 65
Subtract line 254 from line 199.	256	98,170 64	+ 62,578 51	= 160,749 15
Add lines 256 and 260. If the result is negative, enter 0.				
	Net income	275	+ 62,578 51	= 160,749 15
Taxable income				
Add lines 275 through 278.	279	98,170 64	+ 62,578 51	= 160,749 15
Subtract line 298 from line 279. If the result is negative, enter 0.				
	Taxable income	299	+ 62,578 51	= 160,749 15
Non-refundable tax credits				
Basic personal amount	350	17,183 00	+ 17,183 00	= 34,366 00
	Subtract line 358 from line 350.	359		= 34,366 00
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies	367	4,773 52		= 4,773 52
Add lines 359 through 376.	377	21,956 52	+ 17,183 00	= 39,139 52
Multiply line 377 by 14%.	377.1	3,073 91	+ 2,405 62	= 5,479 53

Tax return Summary - Combined for 2023 taxation year

	Taxpayer	Spouse	Total
Add the amounts on lines 377.1, 389 to 392 and 395 to 398.1. Non-refundable tax credits 399	3,073 91	+ 2,405 62	= 5,479 53
Income tax on taxable income 401	16,188 67	+ 9,426 17	= 25,614 84
Non-refundable tax credits (line 399) 406	3,073 91	+ 2,405 62	= 5,479 53
Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter instead 413	13,114 76	+ 7,020 55	= 20,135 31
Subtract line 425 from line 413. 430	13,114 76	+ 7,020 55	= 20,135 31
Subtract line 431 from line 430, or enter the amount from line 18 of Part B of Schedule E. 432	13,114 76	+ 7,020 55	= 20,135 31
QPIP premium on income from self-employment or employment outside Québec 439	228 14	+	= 228 14
Add lines 432 through 447. Income tax and contributions 450	13,342 90	+ 7,020 55	= 20,363 45
Refund or balance due			
Québec income tax withheld at source 451		+ 11,173 44	= 11,173 44
Subtract line 451.1 from line 451. 451.2		+ 11,173 44	= 11,173 44
Transferable portion of the income tax withheld for another province 454	11,974 80	+	= 11,974 80
QPIP overpayment 457		+ 0 01	= 0 01
Other credits 462	1,383 00	+	= 1,383 00
Add lines 451.2 through 463. Income tax paid and other credits 465	13,357 80	+ 11,173 45	= 24,531 25
Add line 465 and 466. 468	13,357 80	+ 11,173 45	= 24,531 25
Subtract line 450 from line 468. 470	(14 90)	+ (4,152 90)	= (4,167 80)
Refund			
Amount from line 470, if it is negative 474	14 90	+ 4,152 90	= 4,167 80
Subtract line 476 from line 474. Refund 478	14 90	+ 4,152 90	= 4,167 80
Subtract line 477 from line 475. Balance due 479	0 00	+ 0 00	= 0 00
Additional information			
Marginal tax rate	19%	19%	
Average tax rate (total income taxes paid ÷ total income)	0.0%	9.6%	
Federal and Quebec			
Combined federal and Quebec marginal tax rate	36%	36%	
Combined federal and Quebec average tax rate	10.8%	17.6%	
Combined balance due (refund) - federal and Quebec	(2,742 44)	+ (7,969 06)	= (10,711 50)

Tax return Summary

for 2023 taxation year

Taxpayer

First name	Mariela
Last name	Hoyos
Client number	2054
Social insurance number	303-205-934
Date of birth	12-12-1972
Province of residence	Quebec
Marital status on December 31, 2023	Married
Street	808-201 Chemin du Golf
City	Verdun
Province	Quebec
Postal code	H3E 1Z4

Federal return

Total income

Employment income	10100	110,193	15
Interest and other investment income	12100 +	79	51
Add lines 10100, 10400 to 14300, and 14700.	This is your total income. 15000 =	110,272	66

Net income

Pension adjustment	20600	4,408	00
RRSP deduction	20800 +	10,156	02
Deduction for CPP and QPP enhanced contributions	22215 +	631	00
Other employment expenses	22900 +	343	58
Add lines 20700 to 22400, 22900, 23100, and 23200.	23300 -	11,130	60
Line 15000 minus line 23300 (if negative, enter "0")	This is your net income before adjustments. 23400 =	99,142	06
Line 23400 minus line 23500 (if negative, enter "0")	This is your net income. 23600 =	99,142	06

Taxable income

Line 23600 minus line 25700 (if negative, enter "0")	This is your taxable income. 26000 =	99,142	06
--	---	--------	----

Federal non-refundable tax credits

Basic personal amount	30000	15,000	00
CPP or QPP contributions: through employment	30800 +	3,123	45
Employment Insurance premiums	31200 +	781	05
PPIP premiums payable on employment income	31210 +	449	54
Canada employment amount	31260 +	1,368	00
Add lines 30000 to 33200.	33500 =	20,722	04
Multiply the amount on line 33500 by 15%.	33800 =	3,108	31
Total federal non-refundable tax credits:	add lines 33800 and 34900. 35000 =	3,108	31

Net federal tax

Tax on taxable income	(C)	17,389	38
Add lines (C) and 40424.	40400	17,389	38
Enter the amount from line 35000.	35000	3,108	31
Add lines 35000 to 40427.	-	3,108	31
Basic federal tax (if negative, enter "0")	42900 =	14,281	07
Federal tax	40600 =	14,281	07
Line 40600 minus line 41600 (if negative, enter "0")	41700 =	14,281	07

Refund or Balance owing

Net federal tax:	add lines 41700, 41500 and 41800. 42000 =	14,281	07
This is your total payable. 43500 =	14,281	07	
Total income tax deducted	43700	26,610	67
Tax transfer for residents of Quebec	43800 -	11,974	80
Line 43700 minus line 43800	43850 =	14,635	87
Refundable Quebec abatement	44000 +	2,356	38
Employment Insurance overpayment	45000 +	221	40
Amount on line 31210	(B) -	449	54
Employee and partner GST/HST rebate	45700 +	16	36
These are your total credits. 48200 -	17,008	61	

Tax return Summary for 2023 taxation year

Taxpayer

Line 43500 minus line 48200 = (2,727|54)

Refund 48400 = 2,727|54

Balance owing 48500 = 0|00

Additional information

Marginal tax rate	17%
Average tax rate (total income taxes paid ÷ total income)	10.8%
Total RRSP deduction limit - 2024	75,147 67

Quebec return

Total income

Taxpayer

CPP contribution	96	3,754 45	
Pensionable salary or wages under the CPP	96.1	66,600 00	
Employment income		101	110,193 15
Interest and other investment income		130 +	79 51
Add lines 101 through 154 plus line 164.		Total income 199	= 110,272 66

Net income

Deduction for workers	201	1,315 00	
HBP or LLP	212	1,666 66	
RRSP deduction	214 +	10,156 02	
Deduction for amounts contributed to the QPP, CPP or QPIP	248 +	631 00	
Add lines 201 through 207 and 214 through 252.		Total deductions 254	- 12,102 02
Subtract line 254 from line 199.		256	= 98,170 64
Add lines 256 and 260. If the result is negative, enter 0.		Net income 275	= 98,170 64

Taxable income

Add lines 275 through 278.		279	= 98,170 64
Subtract line 298 from line 279. If the result is negative, enter 0.		Taxable income 299	= 98,170 64

Non-refundable tax credits

Basic personal amount	350	17,183 00	
Subtract line 358 from line 350.	359	17,183 00	
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies	367 +	4,773 52	
Add lines 359 through 376.	377	21,956 52	
Multiply line 377 by 14%.	377.1	3,073 91	
Add the amounts on lines 377.1, 389 to 392 and 395 to 398.1.		Non-refundable tax credits 399	= 3,073 91
Income tax on taxable income	401	16,188 67	
Non-refundable tax credits (line 399)	406	3,073 91	
Subtract line 406 from line 401.			
If you must complete Part A of Schedule E, enter instead	413	13,114 76	
Subtract line 425 from line 413.	430	13,114 76	
Subtract line 431 from line 430, or enter the amount from line 18 of Part B of Schedule E.	432	13,114 76	
QPIP premium on income from self-employment or employment outside Québec	439 +	228 14	
Add lines 432 through 447.		Income tax and contributions 450	= 13,342 90

Refund or balance due

Transferable portion of the income tax withheld for another province	454 +	11,974 80	
Other credits	462 +	1,383 00	
Add lines 451.2 through 463.		Income tax paid and other credits 465	- 13,357 80
Add line 465 and 466.	468	13,357 80	
Subtract line 450 from line 468.	470	(14 90)	

Refund

Amount from line 470, if it is negative	474	14 90	
Subtract line 476 from line 474.		Refund 478	= 14 90
Subtract line 477 from line 475.		Balance due 479	= 0 00

Additional information

Marginal tax rate	19%
Average tax rate (total income taxes paid ÷ total income)	0.0%

Federal and Quebec

Combined federal and Quebec marginal tax rate	36%
Combined federal and Quebec average tax rate (total income taxes paid ÷ total income)	10.8%
Combined balance due (refund) - federal and Quebec	(2,742 44)

T1 and TP1 Returns Summary

for 2023 taxation year

	Taxpayer	Spouse
First name	Mariela	Alejandro
Last name	Hoyos	Alvarez
Client number	2054	2053
Social insurance number	303-205-934	282-917-962
Date of birth	12-12-1972	13-12-1968
Province of residence	Quebec	Quebec
Marital status on December 31, 2023	Married	Married
Street	808-201 Chemin du Golf	808-201 Chemin du Golf
City	Verdun	Verdun
Province	Quebec	Quebec
Postal code	H3E 1Z4	H3E 1Z4

Tax returns

	Federal	
Total income		
Employment income	10100	110,193 15
Interest and other investment income	12100	79 51
Add lines 10100, 10400 to 14300, and 14700.		
This is your total income. 15000		110,272 66

	Federal	
Net income		
Canada employment amount	31260	1,368 00
Pension adjustment	20600	4,408 00
RRSP deduction	20800	10,156 02
Ded. for CPP/QPP on self-employment	22200	
Deduction for CPP/QPP enhanced contributions	22215	631 00
Other employment expenses	22900	343 58
Add lines 20700 to 22400, 22900, 23100, and 23200.	23300	11,130 60
Line 15000 minus line 23300 (if negative, enter "0")		
This is your net income before adjustments. 23400		99,142 06
Line 23400 minus line 23500 (if negative, enter "0")		
This is your net income. 23600		99,142 06

	Federal	
Taxable income		
Line 23600 minus line 25700 (if negative, enter "0")		
This is your taxable income. 26000		99,142 06

	Federal	
Non-refundable Tax credits		
Basic personal amount	30000	15,000 00
Canada caregiver amount for infirm children	30500	
CPP or QPP contributions: through employment	30800	3,123 45
Employment Insurance premiums	31200	781 05
PPIP premiums payable on employment income	31210	449 54
Canada employment amount	31260	1,368 00
Add lines 30000 to 33200.	33500	20,722 04
Multiply the amount on line 33500 by 15%.	33800	3,108 31
Add lines 33800 and 34900.		
Non-refundable tax credits 35000		3,108 31

	Federal	
Net federal tax		
Tax on taxable income (C)		17,389 38

	Quebec	
Total income		
CPP contribution	96	3,754 45
Pensionable salary or wages under the CPP	96.1	66,600 00
Employment income	101	110,193 15
Interest and other investment income	130	79 51
Add lines 101 through 154 plus line 164.		
Total income 199		110,272 66

	Quebec	
Net income		
Deduction for workers	201	1,315 00
RRSP deduction	214	10,156 02
Ded. for QPP, CPP or QPIP	248	631 00
Employment expenses and deductions	207	
Total deductions 254		12,102 02
Subtract line 254 from line 199.	256	98,170 64
Add lines 256 and 260. If the result is negative, enter 0.		
Net income 275		98,170 64

	Quebec	
Taxable income		
Add lines 275 through 278.	279	98,170 64
Subtract line 298 from line 279.		
Taxable income 299		98,170 64

	Quebec	
Non-refundable Tax credits		
Basic personal amount	350	17,183 00
Subtract line 358 from line 350.	359	17,183 00
Amount for dependants	367	4,773 52
Deduction for workers	201	1,315 00
Add lines 359 through 376.	377	21,956 52
Multiply line 377 by 14%.	377.1	3,073 91
Add amounts on lines 377.1, 389 to 392, 395 to 398.1.		
Non-refundable tax credits 399		3,073 91

	Quebec	
Income tax and contributions		

T1 and TP1 Returns Summary for 2023 taxation year

Federal

Quebec

Add lines (C) and 40424.	40400	17,389	38
Non-refundable tax credit	35000	3,108	31
Add lines 35000 to 40427.		3,108	31
Basic federal tax (if negative, enter "0")	42900	14,281	07
Federal tax	40600	14,281	07
Line 40600 minus line 41600 (if negative, enter "0")	41700	14,281	07

Tax on taxable income	401	16,188	67
Non-refundable tax credits (line 399)	406	3,073	91
Subtract line 406 from line 401.	413	13,114	76
Subtract line 425 from line 413.	430	13,114	76
Subtract line 431 from line 430	432	13,114	76

Refund or Balance owing

Net federal tax:			
Add lines 41700, 41500 and 41800.	42000	14,281	07
This is your total payable.	43500	14,281	07
Total income tax deducted	43700	26,610	67
Tax transfer for residents of Quebec	43800	11,974	80
Line 43700 minus line 43800	43850	14,635	87
Refundable Quebec abatement	44000	2,356	38
Employment Insurance overpayment	45000	221	40
Amount on line 31210		449	54
Employee and partner GST/HST rebate	45700	16	36

QPIP premium on income from self-employment	439	228	14
Income tax and contributions	450	13,342	90
Québec income tax withheld at source	451		
Transf. f the income tax for another province	454	11,974	80

These are your total credits.	48200	17,008	61
Line 43500 minus line 48200		(2,727)	54
Refund	48400	2,727	54
Balance owing	48500	0	00

QST rebate for employees and partners	459		
Other credits	462	1,383	00
Add lines 451.2 through 463.	465	13,357	80
Add line 465 and 466.	468	13,357	80
Subtract line 450 from line 468.	470	(14)	90
Amount from line 470, if it is negative	474	14	90
Refund	478	14	90
Balance due	479	0	00

Additional information

Marginal tax rate	17%
Average tax rate (total income taxes paid ÷ total income)	10.8%
Total RRSP deduction limit - 2024	75,147
Combined federal and Quebec marginal tax rate	36%
Combined federal and Quebec average tax rate (total income taxes paid ÷ total income)	10.8%
Combined balance due (refund) - federal and Quebec	(2,742)

Additional information

Marginal tax rate	19%
Average tax rate (total income taxes paid ÷ total income)	0.0%
Combined federal and Quebec marginal tax rate	36%
Combined federal and Quebec average tax rate (total income taxes paid ÷ total income)	10.8%
Combined balance due (refund) - federal and Quebec	(2,742)



Income Tax and Benefit Return

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

8

Identification First name <u>Mrs Mariela</u> Last name <u>Hoyos</u> Mailing address (apartment - number, street) <u>808-201 Chemin du Golf</u> PO Box _____ RR _____ City <u>Verdun</u> Prov./Terr. <u>QC</u> Postal code <u>H3E 1Z4</u> Email address _____ 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-email-notifications-terms .		Social insurance number (SIN) <u>303-205-934</u> Date of birth (Year Month Day) <u>1972-12-12</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>Quebec</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: _____	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>Alejandro</u> Their SIN <u>282-917-962</u> Tick this box if they were self-employed in 2023. 1 <input type="checkbox"/>	
Net income from line 23600 of their return to claim certain credits (or the amount that it would be if they filed a return, even if the amount is "0")	<u>63,799</u> <u>83</u>
Amount of universal child care benefit (UCCB) from line 11700 of their return	_____ _____
Amount of UCCB repayment from line 21300 of their return	_____ _____

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.

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.

Protected B when completed

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			110,193	15	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 RC62 slip)			11700	+				7
UCCB amount designated to a dependant	11701							
Employment insurance (EI) and other benefits (box 14 of the T4E slip)			11900	+				8
EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits	11905							
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	+		79	51	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.						=	110,272	66
Self-employment income (see Guide T4002):								
Business income								
Gross	13499							
Net			13500					22
Professional income								
Gross	13699							
Net			13700	+				23
Commission income								
Gross	13899							
Net			13900	+				24
Farming income								
Gross	14099							
Net			14100	+				25
Fishing income								
Gross	14299							
Net			14300	+				26
Add lines 22 to 26.								
Net self-employment income				=				27
Line 21 plus line 27						=	110,272	66
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	=						32
Line 28 plus line 32						=	110,272	66
Total income			15000	=		=	110,272	66

Step 3 – Net income

Enter the amount from line 33 of the previous page.

110,272|66 34

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600		4,408 00	
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700			35
RRSP deduction (see Schedule 7 and attach receipts)	20800	+	10,156 02	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	+		39
Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips)	21300	+		40
Child care expenses (complete Form T778)	21400	+		41
Disability supports deduction (complete Form T929)	21500	+		42
Business investment loss (see Guide T4037)				
Gross	21699		Allowable deduction 21700	+
Moving expenses (complete Form T1-M)			21900	+
Support payments made (see Guide P102)				
Total	21999		Allowable deduction 22000	+
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	+		•47
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)			(maximum \$631.00) 22215	+
			631 00	•48
Deduction for PPIP premiums on self-employment income (complete Schedule 10)			(maximum \$349.44) 22300	+
				•49
Exploration and development expenses (complete Form T1229)	22400	+		50
Other employment expenses (see Guide T4044)	22900	+	343 58	51
Clergy residence deduction (complete Form T1223)	23100	+		52
Other deductions (specify):	23200	+		53
Add lines 35 to 53.	23300	=	11,130 60	▶
Line 34 minus line 54 (if negative, enter "0")			Net income before adjustments	23400 = 99,142 06 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 - **11,130|60** = **11,130|60** •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 = **99,142|06** 57

Protected B when completed

Step 4 – Taxable income

Enter the amount from line 57 of the previous page.

99,142|06 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") **Taxable income** **26000** = **99,142|06** 69

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		99,142 06				70
Line 70 minus line 71 (cannot be negative)	0 00	53,359 00	106,717 00	165,430 00	235,675 00	71
	=	45,783 06	=	=	=	72
Line 72 multiplied by the percentage from line 73	x 15%	x 20.5%	x 26%	x 29%	x 33%	73
	=	9,385 53	=	=	=	74
Line 74 plus line 75	+ 0 00	+ 8,003 85	+ 18,942 24	+ 34,207 62	+ 54,578 67	75
Federal tax on taxable income		17,389 38				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** **15,000|00** 77

Age amount (if you were born in 1958 or earlier) (use Federal Worksheet) (maximum \$8,396) **30100** + 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** × \$2,499 = **30500** + 83

Add lines 77 to 83. = **15,000|00** 84

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

Enter the amount from line 84 of the previous page.

15,000 | **00** 85

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

through employment income	(maximum \$3,407.40)	30800		3,123	45	.86
on self-employment income and other earnings		31000	+			.87

Employment insurance premiums:

through employment	(maximum \$781.05)	31200	+	781	05	.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	+	449	54	.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 whichever is less : \$1,368 or line 1 plus line 2.		31260	+	1,368	00	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. = **5,722** | **04** ▶ + **5,722** | **04** 100

Pension income amount (use Federal Worksheet) (maximum \$2,000) 31400 + 101

Add lines 85, 100 and 101. = **20,722** | **04** 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. = **20,722** | **04** 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. = **20,722** | **04** 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 = **20,722** | **04** 117

Federal non-refundable tax credit rate × 15% 118

Line 117 multiplied by the percentage from line 118 33800 = **3,108** | **31** 119

Donations and gifts (complete Schedule 9) 34900 + 120

Line 119 plus line 120 **Total federal non-refundable tax credits** 35000 = **3,108** | **31** 121

Part C – Net federal tax

Enter the amount from line 76.				17,389	38	122
Federal tax on split income (TOSI) (complete Form T1206)	40424	+				• 123
Line 122 plus line 123	40400	=		17,389	38	124
Amount from line 35000			3,108	31		125
Federal dividend tax credit (use Federal Worksheet)	40425	+				• 126
Minimum tax carryover (complete Form T691)	40427	+				• 127
Add lines 125 to 127.		=	3,108	31		▶ 128
Line 124 minus line 128 (if negative, enter "0")			Basic federal tax	42900	=	14,281 07 129
Federal surtax on income earned outside Canada (complete Form T2203)					+	130
Line 129 plus line 130		=		14,281	07	131
Federal foreign tax credit (complete Form T2209)	40500	-				132
Line 131 minus line 132		=		14,281	07	133
Recapture of investment tax credit (complete Form T2038(IND))					+	134
Line 133 plus line 134		=		14,281	07	135
Federal logging tax credit					-	136
Line 135 minus line 136 (if negative, enter "0")			Federal tax	40600	=	14,281 07 • 137
Federal political contribution tax credit (use Federal Worksheet)						
Total federal political contributions (attach receipts)	40900		(maximum \$650)	41000		• 138
Investment tax credit (complete Form T2038(IND))	41200	+				• 139
Labour-sponsored funds tax credit						
Net cost of shares of a provincially registered fund	41300		Allowable credit	41400	+	• 140
Add lines 138 to 140.			41600	=		▶ 141
Line 137 minus line 141 (if negative, enter "0")			41700	=	14,281	07 142
Advanced Canada workers benefit (ACWB) (complete Schedule 6)	41500	+				• 143
Special taxes	41800	+				• 144
Add lines 142 to 144.			Net federal tax	42000	=	14,281 07 145

Step 6 – Refund or balance owing

Amount from line 42000				14,281	07	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
Provincial or territorial tax (from Form T2203, if applicable)	42800	+				• 149
Add lines 146 to 149.			Total payable	43500	=	14,281 07 • 150

Step 6 – Refund or balance owing (continued)

Protected B when completed

Enter the amount from line 150 of the previous page.

14,281|07 151

Total income tax deducted	43700	26,610 67	•152
Tax transfer for residents of Quebec	43800	11,974 80	•153
Line 152 minus line 153	43850	14,635 87	▶ 154
Refundable Quebec abatement:			
Amount from line 42900	14,281 07	× 16.5% = 44000	+ 2,356 38 •155
Employment insurance (EI) overpayment	45000	221 40	•156
Amount from line 31210		449 54	157
Net EI overpayment			
Line 156 minus line 157 (if negative, enter "0")	45100	0 00	▶ + 0 00 158
Refundable medical expense supplement (use Federal Worksheet)	45200		+ •159
Canada workers benefit (CWB) (complete Schedule 6)	45300		+ •160
Canada training credit (CTC) (complete Schedule 11)	45350		+ •161
Multigenerational home renovation tax credit (MHRTC) (complete Schedule 12)	45355		+ •162
Refund of investment tax credit (complete Form T2038(IND))	45400		+ •163
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600		+ •164
Employee and partner GST/HST rebate (complete Form GST370)	45700	16 36	+ •165
Eligible educator school supply tax credit			
Supplies expenses (maximum \$1,000)	46800	× 25% = 46900	+ •166
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555		+ •167
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556		+ •168
Air quality improvement tax credit (box 238 of all T5013 slips or from partnership letter)	47557		+ •169
Tax paid by instalments	47600		+ •170
Add lines 154, 155 and 158 to 170.	Total credits	48200	= 17,008 61 ▶ 171

Line 151 minus line 171

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

17,008|61 171
(2,727|54) 172

Refund **48400** **2,727|54** •

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

Balance owing **48500** •

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**.

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

Sign here _____
 It is a serious offence to make a false return.

Telephone number: _____

Date: **14-05-24**

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

Was a fee charged? **49000** 1 Yes 2 No

EFILE number (if applicable): **48900** **H1944**

Name of tax professional: **MG-RS Inc.**

Telephone number: **(514) 400-0056**

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** **48800** _____ • **48600** _____

T1-2023**RRSP, PRPP and SPP Contributions and Transfers
and HBP and LLP Activities****Schedule 7****Protected B**
when completed

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

- You will **not** be deducting all of the unused registered retirement savings plan (RRSP), pooled registered pension plan (PRPP) or specified pension plan (SPP) contributions that you previously reported and are available to deduct on your 2023 return, as shown on your latest notice of assessment or reassessment, or Form T1028, Your RRSP Information for 2023
- You will **not** be deducting all of the RRSP, PRPP or SPP contributions you made from March 2, 2023, to February 29, 2024, on your 2023 return
- You have transferred to your RRSP, PRPP or SPP certain amounts that you included in your income for 2023
- You are designating contributions made to your RRSP, PRPP or SPP as a 2023 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP)
- You want to claim the full amount of RRSP, PRPP or SPP contributions you made (including any unused RRSP, PRPP or SPP contributions) on line 20800 of your return **and** you reported employer PRPP contributions on line 20810 of your return

Complete Part E if you withdrew funds from your RRSP in 2023 under the HBP or the LLP.

Complete Part F if you will be the beneficiary of income that was contributed to an amateur athlete trust in 2023 and you want that income to be used to calculate your RRSP deduction limit.

If **none** of the situations for parts A to F above apply to you, do **not** complete this schedule. Instead, enter your total contributions made to your RRSP, PRPP or SPP, or your spouse's or common-law partner's RRSP or SPP, for 2023 on line 20800 of your return.

Attach a copy of this schedule to your paper return. Also attach your official receipts for all amounts that you contributed to an RRSP, PRPP or SPP from March 2, 2023, to February 29, 2024, including those you are not deducting on your 2023 return and those you are designating as HBP or LLP repayments.

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

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

Part A – RRSP, PRPP and SPP contributions

Complete this part to calculate your total contributions.

Enter, on lines 2 and 3 below, all contributions you made for the dates specified even if you are not designating or deducting them on your 2023 return. Otherwise, the Canada Revenue Agency may reduce or disallow your claim for these contributions on your return for a future year.

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

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

- unused RRSP, PRPP or SPP contributions you made after March 1, 2023, that were refunded to you or your spouse or common-law partner in 2023
- all or part of the contributions you made to your RRSP or an RRSP for your spouse or common-law partner **less than 90 days** before either of you withdrew funds from that RRSP under the HBP or the LLP. For more information, go to canada.ca/home-buyers-plan or canada.ca/lifelong-learning-plan.
- your employer's contributions to your PRPP as reported on line 20810 of your return
- any payment directly transferred to your RRSP, PRPP or SPP if you did not receive an information slip or if it is shown in box 35 of your T4RSP or T4RIF slips
- the part of an RRSP withdrawal that you recontributed to your RRSP and deducted on line 23200 of your return. This would have happened if you withdrew more RRSP funds than necessary in error to get past service benefits under a registered pension plan (RPP)
- the excess part of a direct transfer of a lump-sum payment from your RPP to an RRSP, a PRPP or a registered retirement income fund (RRIF) that you withdrew and are including on line 12900 or line 13000 and deducting on line 23200 of your 2023 return
- contributions made from exempt earnings (see Form RC383, Tax-Exempt Earned Income and Contributions for a Pooled Registered Pension Plan)

Enter your **unused** RRSP contributions previously reported and available to deduct for 2023 as shown on your latest notice of assessment or reassessment, or Form T1028 for 2023 (unused RRSP contributions also include your unused PRPP and SPP contributions).

Enter contributions made to your RRSP, SPP or PRPP or to your spouse's or common-law partner's RRSP or SPP from March 2, 2023, to December 31, 2023 (attach all receipts).	11,631 08	2		1
---	-----------	---	--	---

Enter contributions made to your RRSP, SPP or PRPP or to your spouse's or common-law partner's RRSP or SPP from January 1, 2024, to February 29, 2024 (attach all receipts).	+ 191 60	3		
---	----------	---	--	--

Line 2 plus line 3	24500 =	11,822 68	▶		+ 11,822 68	4
--------------------	---------	-----------	---	--	-------------	---

Line 1 plus line 4 Enter this amount on line 6 of the next page.		Total contributions	=		11,822 68	5
---	--	----------------------------	---	--	-----------	---

Part B – Repayments under the HBP and the LLP

If you withdrew funds from your RRSP under the HBP or the LLP **before 2022**, you may have to make a repayment to your RRSP, PRPP or SPP for 2023. Your 2023 minimum required repayment is shown on your latest notice of assessment or reassessment, or Form T1028 for 2023.

Complete lines 7 and 8 below if you are designating contributions made from January 1, 2023, to February 29, 2024, to your own RRSP, PRPP or SPP as a 2023 repayment under the HBP or the LLP. If you designate less than the minimum required repayment amount for 2023, report the difference on line 12900 of your return.

Do **not** include **any** of the following amounts on lines 7 and 8:

- any amount you deducted or designated on your 2022 return as a repayment or that was refunded to you
- any contributions or transfers you will be including on line 15 or line 18 in Part C

If you are not required to make a repayment under the HBP or the LLP, enter "0" on line 9 and continue at line 10.

For more information on the HBP, go to canada.ca/home-buyers-plan.

For more information on the LLP, go to canada.ca/lifelong-learning-plan.

Total contributions from line 5 of the previous page				<u>11,822</u>	<u>68</u>	6
Contribution designated as a repayment under the HBP	<u>24600</u>		<u>1,666</u>	<u>66</u>		7
Contribution designated as a repayment under the LLP	<u>24620</u>	+				8
Line 7 plus line 8	Total repayments under the HBP and the LLP		=	<u>1,666</u>	<u>66</u>	9
Line 6 minus line 9	Contributions available to deduct		=	<u>10,156</u>	<u>02</u>	10

Part C – RRSP deduction

Complete this part to calculate your RRSP deduction on line 20800 of your return.

Note: You may not have reported income that you received in a previous year on your return for that year. If reported, that income may give you more room to contribute to an RRSP, PRPP or SPP in later years. To ensure your RRSP deduction limit is up to date and maximized, file your return for that year and report the income.

Enter your RRSP deduction limit for 2023 as shown on your latest notice of assessment or reassessment, or Form T1028 for 2023.				<u>69,938</u>	<u>69</u>	11
Enter your 2023 employer PRPP contributions from line 20810 of your return.				-		12
Line 11 minus line 12				=	<u>69,938</u>	<u>69</u>
Contributions available to deduct from line 10 above			<u>10,156</u>	<u>02</u>		14
Transfers (1)	<u>24640</u>	-				15
Line 14 minus line 15			=	<u>10,156</u>	<u>02</u>	16
Enter whichever is less : amount from line 13 or line 16.				<u>10,156</u>	<u>02</u>	17
Enter your RRSP, PRPP or SPP contributions you are deducting for 2023 (cannot be more than the amount on line 17).				+	<u>10,156</u>	<u>02</u>
Line 15 plus line 18				=	<u>10,156</u>	<u>02</u>
Enter whichever is less : amount from line 10 or line 19.						
Enter this amount on line 20800 of your return.			RRSP deduction	<u>10,156</u>	<u>02</u>	20

(1) You may have reported income on line 11500, line 12900 or line 13000 of your 2023 return. If you transferred certain types of this income to your RRSP, PRPP or SPP on or before February 29, 2024, you can claim the same amount on line 24640 as a transfer. Claiming the transfer ensures that your **RRSP deduction limit** is not reduced by that amount. For more information about amounts you can transfer, see Guide T4040.

Part D – Unused RRSP contributions available to carry forward

Enter your contributions available to deduct from line 10 of the previous page.	10,156	02	21
Enter your RRSP deduction from line 20 of the previous page.	-	10,156	22
Line 21 minus line 22		0	23

Your unused contributions available to carry forward to a future year

Your unused RRSP contributions previously reported and available to deduct for 2024 will be shown on your 2023 notice of assessment.

Part E – 2023 withdrawals under the HBP and LLP

Complete this part if you withdrew funds from your RRSP under the HBP or LLP in 2023.

For more information on the HBP, go to canada.ca/home-buyers-plan.

For more information on the LLP, go to canada.ca/lifelong-learning-plan.

HBP: Amount from box 27 from all of your 2023 T4RSP slips 24700 24

Tick this box if the address on page 1 of your return is the same as the address of the home you purchased under the HBP. 25900 25

LLP: Amount from box 25 from all of your 2023 T4RSP slips 26300 26

Tick this box to designate your spouse or common-law partner as the student you withdrew the funds for under the LLP. You can only make this designation on the return for the year you make your first withdrawal under the LLP. If you do **not** tick this box, you will be considered the student for LLP purposes. 26400 27

Part F – 2023 contributions to an amateur athlete trust

Complete this part to report qualifying performance income (generally endorsement income, prize money or income from public appearances received by an amateur athlete) contributed in 2023 to an amateur athlete trust. This income qualifies as earned income when calculating the RRSP deduction limit of the trust's beneficiary.

Enter the amount of income that was contributed to an amateur athlete trust in 2023. 26700 28

See the privacy notice on your return.

T1-2023

Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums

Schedule 10

Protected B
when completed

Complete this schedule to calculate your EI and PPIP premium amounts if **any** of the following situations apply:

- You reported **only** net self-employment income of **\$2,000 or more** on lines 13500, 13700, 13900, 14100 and 14300 of your return
- You reported net self-employment and employment income (including employment income from outside Canada) and the total of those incomes is **\$2,000 or more**
- Box 10 of any of your T4 slips has a province or territory of employment **other than Quebec** and you reported employment income (including employment income from outside Canada) of **\$2,000 or more**

Attach a copy of this schedule to your paper return.

For more information about lines 31200 and 45000, go to canada.ca/fed-tax-information.

Part A – PPIP premiums payable on self-employment income

Net business income:

Enter the amount from line 27 of Schedule L of your Revenu Québec Income Tax Return. 54375 1

Maximum PPIP insurable income 91,000.00 2

Employment income:

Enter the amount from box 14 of **all** of your T4 slips, including employment income from outside Canada and any employment income that you did not get a T4 slip for, or the amount from box 56, if applicable - 3

Line 2 minus line 3 (if negative, enter "0") = 4

Enter **whichever is less**: amount from line 1 or line 4. 5

PPIP rate on self-employment income x 0.878% 6

Line 5 multiplied by the percentage on line 6 = ▶ 7

Applicable rate x 43.736% 8

Deduction for PPIP premiums on self-employment income:

Line 7 multiplied by the percentage on line 8 ▶ 9

Enter this amount on line **22300** of your federal return. **(maximum \$349.44)** = 9

Non-refundable tax credit for PPIP premiums payable on self-employment income:

Line 7 minus line 9 ▶ 10

Enter this amount on line **31215** of your federal return. **(maximum \$449.54)** = 10

Do **not** complete Part B or Part C if Quebec is the province of employment on **all** of your T4 slips. The CRA will calculate the overpayment for you. If you want to calculate your overpayment, complete Form T2204, Employee Overpayment of Employment Insurance Premiums.

Part B – PPIP premiums payable on employment income

Employment income:

Enter the amount from box 14 of **all** of your T4 slips where the province or territory of employment is **other than Quebec**, including employment income from outside Canada, any exempt income earned outside Quebec and any employment income that you did not get a T4 slip for. 54377 110,193 15 11

Maximum PPIP insurable income 91,000.00 12

Total of PPIP insurable earnings:

Enter the amount from box 56 of **all** of your T4 slips where **Quebec** is the province of employment (if box 56 is blank, enter the amount from box 14 of the T4 slip) (include employment income that you did **not** get a T4 slip for). 54388 - 13

Line 12 minus line 13 (if negative, enter "0") = 91,000.00 14

Enter **whichever is less**: amount from line 11 or line 14. 91,000.00 15

PPIP rate on employment income x 0.494% 16

Non-refundable tax credit for PPIP premiums payable on employment income:

Line 15 multiplied by the percentage on line 16 ▶ 17

Enter this amount on line **31210** of your federal return. **(maximum \$449.54)** = 449.54 17

Part C – Employment insurance overpayment

Total EI insurable earnings:

Enter the amount from box 24 of **all** of your T4 slips (if box 24 is blank, enter the amount from box 14 **unless** box 28 shows that the T4 earnings are EI-exempt) (include employment income that you did **not** get a T4 slip for). If the total amount is **\$2,000 or less**, enter "0". **(maximum \$61,500)**

	61,500	00	18
--	--------	----	----

EI rate on self-employment and other earnings

×		1.27%	19
---	--	-------	----

Line 18 multiplied by the percentage on line 19 **(maximum \$781.05)**

=	781	05	20
---	-----	----	----

Total EI premiums (box 18 of **all** of your T4 slips) ⁽¹⁾

	1,002	45	21
--	-------	----	----

Amount from line 20

-	781	05	22
---	-----	----	----

Employment insurance overpayment:

Line 21 minus line 22 (if negative, enter "0")

Enter this amount on **line 45000** of your federal return.

=	221	40	23
---	-----	----	----

Non-refundable tax credit for employment insurance premiums through employment:

Enter **whichever is less**: amount from line 20 or line 21.

Enter this amount on **line 31200** of your federal return.

	781	05	24
--	-----	----	----

(1) Include EI premiums shown on your pay stub if you have employment income that you did **not** get a T4 slip for.

See the privacy notice on your return.

Statement of Employment Expenses

Use this form to calculate your total employment expenses on line 22900 of your 2023 Income Tax and Benefit Return or 2023 Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada.

For information on how to complete this form, including the capital cost allowance (depreciation) schedule for employees, see Guide T4044, Employment Expenses. **Attach** a copy of this form to your paper return.

Expenses			
Accounting and legal fees		8862	1
Advertising and promotion		8820 +	2
Allowable motor vehicle expenses (see chart for line 3 below)		9281 +	3
Food, beverages, and entertainment expenses	x 50% =	8523 +	4
Lodging		9200 +	5
Parking		8910 +	6
Office supplies (postage, stationery, ink cartridge, etc.)		8810 +	7
Other expenses (employment use of a cell phone, long distance calls for employment purposes, etc.) (specify):			
		9270 +	8
Tradesperson's tools expenses (maximum \$1,000)		1770 +	9
Apprentice mechanic tools expenses		9131 +	10
Labour mobility deduction (see chart for line 11 on page 2) (maximum \$4000)		1771 +	11
Musical instrument expenses		1776 +	12
Capital cost allowance for musical instruments (see Part A on page 4)		1777 +	13
Artists' employment expenses		9973 +	14
Add lines 1 to 14.		=	15
Work-space-in-the-home expenses (see chart for line 16 on page 3)		9945 +	16
Line 15 plus line 16			
Enter this amount on line 22900 of your return.	Total expenses	9368 =	17

Line 3 – Calculation of allowable motor vehicle expenses			
Enter the year, make, and model of the motor vehicle used to earn employment income.			
Enter the number of kilometres you drove in the tax year to earn employment income.			18
Enter the total number of kilometres you drove in the tax year.		÷	19
Line 18 divided by line 19		=	20
Enter the motor vehicle expenses you paid for:			
Fuel (such as gasoline, propane, and oil) and electricity		21	
Maintenance and repairs	+	22	
Insurance	+	23	
Licence and registration	+	24	
Capital cost allowance (see Parts A and B on pages 4 and 5)	+	25	
Interest expense	+	26	
Leasing costs	+	27	
Other expenses (specify):			
	+	28	
Add lines 21 to 28.	=		29
Line 20 multiplied by line 29	Employment-use portion	=	30

Line 16 – Calculation of work-space-in-the-home expenses

Electricity, heat, water, home Internet access fees		42	
Maintenance (cleaning supplies, light bulbs, etc.)	+	43	
Home insurance (commission employees only)	+	44	
Property taxes (commission employees only)	+	45	
Other expenses (rent, etc.) (specify):			
	+	46	
Add lines 42 to 46.	=	47	
Total employment-use amount (see example below) (4)		48	
Amount carried forward from the previous year	+	49	
Line 48 plus line 49	=	000	000 50
Enter your employment income.		110,193 15	51
Enter any amounts from line 15 on page 1 and lines 20700 and 21200 of your return that relate to your employment income.	-	000	52
Line 51 minus line 52 (if negative, enter "0")	=	110,193 15	53
Enter whichever amount is less: line 50 or line 53.			
Enter this amount on line 16 of page 1.	Work-space-in-the-home expenses	000	54
Line 50 minus line 53 (if negative, enter "0")	Work-space-in-the-home expenses available to use in future years		000 55

(4) You must calculate your employment-use amount.

Example of how to calculate your employment-use amount (line 48)

You are a salaried employee who worked from home using your dining room table. The dining room represents 12% of the total square footage of your house and is used for work for 40 hours out of a total 168 hours in the week.

You paid \$2,400 for electricity, heat, water and Internet, and \$12,000 for rent. You enter \$2,400 on line 42, \$12,000 on line 46, and \$14,400 on line 47.

To determine your **employment-use amount**, you must first calculate your employment-use percentage as follows:
 $(40 \text{ hours} \div 168 \text{ hours}) \times 12\% = 2.9\%$

Your employment-use amount is \$14,400 from line 47:
 $(\$2,400 + \$12,000) \times 2.9\% = \$417.60$

Enter \$417.60 on line 48.

Capital cost allowance (depreciation) schedule for employees

Part A – Classes 8, 10, 54, and 55

1 Class Number (5)	2 Undepreciated capital cost (UCC) at the start of the year (6)	3 Cost of additions in the year	4 Cost of additions from column 3 that are accelerated investment incentive property (AIIP) or zero-emission vehicle (ZEV) in service before 2024 (7)	5 Proceeds of dispositions in the year	6 UCC after additions and dispositions (column 2 plus column 3 minus column 5)	7 Proceeds of dispositions available to reduce additions of AIIP and ZEV (column 5 minus column 3 plus column 4) (if negative, enter "0")	8 UCC adjustment for current-year additions of AIIP and ZEV (column 4 minus column 7) multiplied by relevant factor (if negative, enter "0") (8)	9 Adjustment for current-year additions subject to half-year-rule [(column 3 minus column 4) minus column 5] divided by 2 (if negative, enter "0")	10 Base amount for CCA (column 6 plus column 8 minus column 9)	11 CCA rate %	12 CCA for the year (column 10 multiplied by column 11 or lower amount)	13 UCC at the end of the year (column 6 minus column 12)

- (5) Class 8 includes musical instruments. Class 10 includes all vehicles that meet the definition of a motor vehicle, except for a passenger vehicle included in Class 10.1 (see Part B). In this chart, ZEV represents zero-emission vehicles and zero-emission passenger vehicles. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and became available for use before 2028. A used ZEV acquired after March 1, 2020, that became available for use before 2028 is included in Class 54 or 55. An AIIP is certain property (other than ZEV) that you acquired after November 20, 2018, and became available for use before 2028. See Regulation 1104(4) for the definition of accelerated investment incentive property that may apply to certain additions. For more information, see Guide T4044.
- (6) This amount must be reduced by the portion of any goods and services tax/harmonized sales tax (GST/HST) rebate received in the year that relates to CCA on the vehicle or musical instrument.
- (7) Columns 4, 7, and 8 apply only to AIIPs and ZEVs that become available for use in the year.
- (8) The relevant factors for properties available for use before 2024 are 2 1/3 (class 54) and 1 1/2 (class 55) for ZEVs, and 0.5 for the remaining AIIPs.

Capital cost allowance (depreciation) schedule for employees (continued)

For information on this schedule and details about Class 10.1 limits, see Guide T4044, Employment Expenses.

For information about accelerated investment incentive, go to canada.ca/taxes-accelerated-investment-income.

Part B – Class 10.1

List each passenger vehicle on a separate line.

Date acquired (yyyy-mm-dd)	Cost of vehicle	1 Class number	2 Undepreciated capital cost (UCC) at the start of the year ⁽⁹⁾	3 Cost of additions in the year	4 Proceeds of dispositions in the year	5 Base amount for CCA ⁽¹⁰⁾	6 CCA rate %	7 CCA for the year (column 5 multiplied by column 6 or lower amount)	8 UCC at the end of the year (column 2 or column 3 minus column 7) ⁽¹¹⁾
		10.1					30%		
Total									

(9) Reduce this amount by the portion of any GST/HST rebate received in the year that relates to CCA on the vehicle.

(10) If you owned the vehicle in the previous year and still owned it at the end of the current year, enter the amount from column 2 in column 5.

If the vehicle is **not** an AIIP and you bought the vehicle in the current year and still owned it at the end of the current year, enter 1/2 of the amount from column 3 in column 5.

If the vehicle is an AIIP and you bought the vehicle in the current year and still owned it at the end of the current year, enter 3/2 of the amount from column 3 in column 5.

If you sold the vehicle in the current year and owned the vehicle at the end of the previous year, enter 1/2 of the amount from column 2 in column 5.

If you bought and sold a Class 10.1 vehicle in the current year, enter "0" in column 5.

(11) Recapture and terminal loss rules do **not** apply. Enter "0" in column 8 for the year that you sold or traded a Class 10.1 vehicle.

See the privacy notice on your return.

Statement of Employment Expenses

Use this form to calculate your total employment expenses on line 22900 of your 2023 Income Tax and Benefit Return or 2023 Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada.

For information on how to complete this form, including the capital cost allowance (depreciation) schedule for employees, see Guide T4044, Employment Expenses. **Attach** a copy of this form to your paper return.

Expenses

Accounting and legal fees		8862			1
Advertising and promotion		8820	+		2
Allowable motor vehicle expenses (see chart for line 3 below)		9281	+		3
Food, beverages, and entertainment expenses		8523	+		4
Lodging		9200	+		5
Parking		8910	+		6
Office supplies (postage, stationery, ink cartridge, etc.)		8810	+		7
Other expenses (employment use of a cell phone, long distance calls for employment purposes, etc.) (specify):					
		9270	+		8
Tradesperson's tools expenses (maximum \$1,000)		1770	+		9
Apprentice mechanic tools expenses		9131	+		10
Labour mobility deduction (see chart for line 11 on page 2) (maximum \$4000)		1771	+		11
Musical instrument expenses		1776	+		12
Capital cost allowance for musical instruments (see Part A on page 4)		1777	+		13
Artists' employment expenses		9973	+		14
Add lines 1 to 14.			=		15
Work-space-in-the-home expenses (see chart for line 16 on page 3)		9945	+	343	16
Line 15 plus line 16				58	
Enter this amount on line 22900 of your return.	Total expenses	9368	=	343 58	17

Line 3 – Calculation of allowable motor vehicle expenses

Enter the year, make, and model of the motor vehicle used to earn employment income.

Enter the number of kilometres you drove in the tax year to earn employment income.					18
Enter the total number of kilometres you drove in the tax year.			÷		19
Line 18 divided by line 19			=		20
Enter the motor vehicle expenses you paid for:					
Fuel (such as gasoline, propane, and oil) and electricity				21	
Maintenance and repairs	+			22	
Insurance	+			23	
Licence and registration	+			24	
Capital cost allowance (see Parts A and B on pages 4 and 5)	+			25	
Interest expense	+			26	
Leasing costs	+			27	
Other expenses (specify):					
	+			28	
Add lines 21 to 28.	=				29
Line 20 multiplied by line 29			=		30
	Employment-use portion				

Line 16 – Calculation of work-space-in-the-home expenses

Electricity, heat, water, home Internet access fees	3,435	82	42	
Maintenance (cleaning supplies, light bulbs, etc.)	+		43	
Home insurance (commission employees only)	+		44	
Property taxes (commission employees only)	+		45	
Other expenses (rent, etc.) (specify):				
	+		46	
Add lines 42 to 46.	=	3,435	82	47
Total employment-use amount (see example below) ⁽⁴⁾		343	58	48
Amount carried forward from the previous year	+		49	
Line 48 plus line 49	=	343	58	▶ 343 58 50
Enter your employment income.		110,193	15	51
Enter any amounts from line 15 on page 1 and lines 20700 and 21200 of your return that relate to your employment income.	-		000	52
Line 51 minus line 52 (if negative, enter "0")	=	110,193	15	▶ - 110,193 15 53
Enter whichever amount is less: line 50 or line 53.				
Enter this amount on line 16 of page 1.	Work-space-in-the-home expenses		343	58 54
Line 50 minus line 53 (if negative, enter "0")	Work-space-in-the-home expenses available to use in future years			= 000 55

(4) You must calculate your employment-use amount.

Example of how to calculate your employment-use amount (line 48)

You are a salaried employee who worked from home using your dining room table. The dining room represents 12% of the total square footage of your house and is used for work for 40 hours out of a total 168 hours in the week.

You paid \$2,400 for electricity, heat, water and Internet, and \$12,000 for rent. You enter \$2,400 on line 42, \$12,000 on line 46, and \$14,400 on line 47.

To determine your **employment-use amount**, you must first calculate your employment-use percentage as follows:
 $(40 \text{ hours} \div 168 \text{ hours}) \times 12\% = 2.9\%$

Your employment-use amount is \$14,400 from line 47:
 $(\$2,400 + \$12,000) \times 2.9\% = \$417.60$

Enter \$417.60 on line 48.

Capital cost allowance (depreciation) schedule for employees

Part A – Classes 8, 10, 54, and 55

1 Class Number (5)	2 Undepreciated capital cost (UCC) at the start of the year (6)	3 Cost of additions in the year	4 Cost of additions from column 3 that are accelerated investment incentive property (AIIP) or zero-emission vehicle (ZEV) in service before 2024 (7)	5 Proceeds of dispositions in the year	6 UCC after additions and dispositions (column 2 plus column 3 minus column 5)	7 Proceeds of dispositions available to reduce additions of AIIP and ZEV (column 5 minus column 3 plus column 4) (if negative, enter "0")	8 UCC adjustment for current-year additions of AIIP and ZEV (column 4 minus column 7) multiplied by relevant factor (if negative, enter "0") (8)	9 Adjustment for current-year additions subject to half-year-rule [(column 3 minus column 4) minus column 5] divided by 2 (if negative, enter "0")	10 Base amount for CCA (column 6 plus column 8 minus column 9)	11 CCA rate %	12 CCA for the year (column 10 multiplied by column 11 or lower amount)	13 UCC at the end of the year (column 6 minus column 12)

- (5) Class 8 includes musical instruments. Class 10 includes all vehicles that meet the definition of a motor vehicle, except for a passenger vehicle included in Class 10.1 (see Part B). In this chart, ZEV represents zero-emission vehicles and zero-emission passenger vehicles. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and became available for use before 2028. A used ZEV acquired after March 1, 2020, that became available for use before 2028 is included in Class 54 or 55. An AIIP is certain property (other than ZEV) that you acquired after November 20, 2018, and became available for use before 2028. See Regulation 1104(4) for the definition of accelerated investment incentive property that may apply to certain additions. For more information, see Guide T4044.
- (6) This amount must be reduced by the portion of any goods and services tax/harmonized sales tax (GST/HST) rebate received in the year that relates to CCA on the vehicle or musical instrument.
- (7) Columns 4, 7, and 8 apply only to AIIPs and ZEVs that become available for use in the year.
- (8) The relevant factors for properties available for use before 2024 are 2 1/3 (class 54) and 1 1/2 (class 55) for ZEVs, and 0.5 for the remaining AIIPs.

Capital cost allowance (depreciation) schedule for employees (continued)

For information on this schedule and details about Class 10.1 limits, see Guide T4044, Employment Expenses.

For information about accelerated investment incentive, go to canada.ca/taxes-accelerated-investment-income.

Part B – Class 10.1

List each passenger vehicle on a separate line.

Date acquired (yyyy-mm-dd)	Cost of vehicle	1 Class number	2 Undepreciated capital cost (UCC) at the start of the year ⁽⁹⁾	3 Cost of additions in the year	4 Proceeds of dispositions in the year	5 Base amount for CCA ⁽¹⁰⁾	6 CCA rate %	7 CCA for the year (column 5 multiplied by column 6 or lower amount)	8 UCC at the end of the year (column 2 or column 3 minus column 7) ⁽¹¹⁾
		10.1					30%		
Total									

(9) Reduce this amount by the portion of any GST/HST rebate received in the year that relates to CCA on the vehicle.

(10) If you owned the vehicle in the previous year and still owned it at the end of the current year, enter the amount from column 2 in column 5.

If the vehicle is **not** an AIIP and you bought the vehicle in the current year and still owned it at the end of the current year, enter 1/2 of the amount from column 3 in column 5.

If the vehicle is an AIIP and you bought the vehicle in the current year and still owned it at the end of the current year, enter 3/2 of the amount from column 3 in column 5.

If you sold the vehicle in the current year and owned the vehicle at the end of the previous year, enter 1/2 of the amount from column 2 in column 5.

If you bought and sold a Class 10.1 vehicle in the current year, enter "0" in column 5.

(11) Recapture and terminal loss rules do **not** apply. Enter "0" in column 8 for the year that you sold or traded a Class 10.1 vehicle.

See the privacy notice on your return.

Declaration of Conditions of Employment

The **employer** must complete this form and give it to the employee for the employee to be able to deduct employment expenses from their income.

The **employee** does not have to file this form with their return, but must keep it in case the Canada Revenue Agency (CRA) asks to see it. For details about claiming employment expenses, see the following publications:

- Guide T4044, Employment Expenses
- Archived Interpretation Bulletin IT-352R2, Employee's Expenses, Including Work Space in Home Expenses
- Archived Interpretation Bulletin IT-522R, Vehicle, Travel and Sales Expenses of Employees

Part A – Employee information

Last name Hoyos	First name Mariela	Tax year 2023
Employer address 520 Applewood Crescent, Unit 2, Vaughan, ON, L4K 4B4		
Job title and brief description of duties Manager, Global PVG & Risk mgmt		

Part B – Conditions of employment

1. Did this employee's contract require them to pay their own expenses while carrying out the duties of employment? Answer **yes** even if you give an allowance or a reimbursement in respect of some or all such expenses. Yes No

If **no**, the employee is **not** entitled to claim employment expenses, and **you are not required to answer any of the other questions**.

2. Enter the period(s) of employment during the year:
 From

Year	Month	Day
2023	01	01

 To

Year	Month	Day
2023	12	31

If there was a break in employment, specify the dates: _____

3. Did you pay this employee wholly or partly by commission according to the volume of sales made or contracts negotiated? Yes No

If **yes**, enter the commissions paid \$ _____ and the type of goods sold or contracts negotiated _____

Is there a business development account or other similar commission income account available from which the employee's employment expenses are paid or reimbursed? Yes No

If **yes**, is the commission income from this account included in box 14 of the T4 slip? Yes No

4. Did you require this employee to pay for expenses for which they **did** or **will** receive a reimbursement? Yes No

If **yes**, enter the amount and type of expenses that were:

	Amount	Type of expense	
• received upon proof of payment _____	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
• charged to the employer, such as credit card charges _____	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

Included on T4 slip

5. Did this employee's contract of employment require them to:

- rent an office away from your place of business? _____
- employ a substitute or an assistant? _____
- pay for supplies that the employee used directly in their work? _____
- pay for the use of a cell phone? _____

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No

Did you or will you reimburse this employee for any of these expenses? _____

If **yes**, enter the type of expense and amount you did or will reimburse:

Amount	Type of expense
\$ _____	Office Supplies and Postage
\$ _____	Telecom
\$ _____	_____

Included on T4 slip

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No

6. Did you require the employee to use a part of their home for work? _____

Note: This does not have to be part of the employee's employment contract, and may be a written or verbal agreement between you and your employee.

If **yes**, about what percentage of the employee's duties of employment were performed at their home office? _____ 90.00 %

Did you or will you reimburse this employee for any of their work-space-in-the-home expenses? _____

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
--------------------------	-----	-------------------------------------	----

If **yes**, enter the type of expense and amount you did or will reimburse:

Amount	Type of expense
\$ _____	_____
\$ _____	_____
\$ _____	_____

Included on T4 slip

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

If the employee only had home office expenses, **skip** to "Employer declaration" section.

7. Did you normally require this employee to travel to locations that were not your place of business or between different locations of your places of business, during the course of performing their employment duties? _____

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
--------------------------	-----	-------------------------------------	----

If **yes**, what was the employee's area of travel (be specific)? _____

8. Did you require this employee to be away for at least 12 **consecutive** hours from the municipality and metropolitan area (if there is one) of your business where the employee normally reported for work? _____

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
--------------------------	-----	-------------------------------------	----

If **yes**, how often? _____

9. Did this employee receive or were they entitled to receive a motor vehicle allowance? _____

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
--------------------------	-----	-------------------------------------	----

If **yes**, enter:

- the amount received as a fixed allowance, such as a flat monthly allowance \$ _____
- the per kilometre (km) rate used _____ (\$/km) and the amount received \$ _____
- the amount of the allowance that was included on the employee's T4 slip \$ _____

Did this employee have the use of a company vehicle? _____

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
--------------------------	-----	-------------------------------------	----

Was the employee responsible for any of the expenses incurred for the company vehicle? _____

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
--------------------------	-----	-------------------------------------	----

If **yes**, enter the amount and type of expenses:

Amount	Type of expense
\$ _____	_____
\$ _____	_____
\$ _____	_____

10. Did you require this employee to pay other expenses for which they did **not** receive any allowance or reimbursement? Yes No

If **yes**, enter the type(s) of expenses:

11. Did this employee work for you as a tradesperson? Yes No

If **yes**, did you require this employee, as a condition of employment, to buy and provide tools that were used directly in their work? Yes No

If **yes**, do all of the tools on the list given to you by the employee satisfy this condition? Yes No

Please sign and date the list.

12. Did this employee work for you as an apprentice mechanic? Yes No

If **yes**, was this employee registered in a program established under the laws of Canada, or of a province or territory, that leads to a designation under those laws as a mechanic licensed to repair self-propelled motorized vehicles? Yes No

Did you require this apprentice mechanic, as a condition of employment, to buy and provide tools that were used directly in their work? Yes No

If **yes**, are all of the tools on the list given to you by the employee used in connection with the employee's work for you as an apprentice mechanic in the program described in **this question**? Yes No

Please sign and date the list.

13. Did this employee work for you in forestry operations? Yes No

Did you require the employee, as a condition of employment, to provide a power saw (including a chain saw or tree trimmer)? Yes No

Employer declaration

I certify that the information given on this form is, to the best of my knowledge, correct and complete.

Note: Enter the name and telephone number of the authorized person in case the CRA needs to call to verify information.

Bausch + Lomb Corporation
Name of employer

Amir Zafar, HRBP
Name and title of authorized person

2024-05-14 (647) 893-4522
Date Telephone number

Signature of employer or authorized person *

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

The employee has to complete this section if the CRA asks the employee to send in this form.

Mariela Hoyos
Name of employee

303-205-934
Social insurance number

2024-05-14
Date

808-201 Chemin du Golf, Verdun (QC), H3E 1Z4
Home address

See the privacy notice on your return.

Registered Retirement Savings Plan (RRSP) Schedule

Own plan - Contributions made during the year 2023

Issuer's name		
Manulife	+	11,409
Manulife	+	222
Own plan - Contributions made during the year 2023	=	11,631

Own plan - Contributions made during January and February 2024

Issuer's name		
Manulife	+	192
Own plan - Contributions made during January and February 2024	=	192

Table A - RRSP/PRPP contributions available for 2023

	Own plan	Spousal plan	Total	
Contributions made during the year 2023	11,631		11,631	1
Contributions made during January and February 2024	+ 192	+	+ 192	2
Contributions made to the SPP during the year 2023	+	+	+	3
Contributions made to the SPP during January and February 2024	+ 0	+	+ 0	4
Total contributions made for 2023	= 11,823	= 0	= 11,823	5
Plus:				
Undeducted premiums (previous years)				6
Undeducted premiums (January and February 2023)	+ 0	+	+ 0	7
Undeducted contributions	= 0	= 0	= 0	8
Less:				
Refund of excess contributions	0	0	0	9
Designated repayment-HBP/LLP (Tables H and K)	+ 1,667		+ 1,667	10
Total reduction	= 1,667	= 0	= 1,667	11
Total RRSP/PRPP contributions available for 2023	10,156	0	10,156	12

Table B - Calculation of eligible RRSP/PRPP deduction in 2023

Eligible amount for 2023		69,939	1
Pension adjustment reversal amount from your 2023 T10 slip	+		2
2023 PSPA (from last year's RPP administrator's statement)	-		3
Total 2023 employer PRPP contributions reported on line 20810 and the employer VRSP contributions	-		4
Unused RRSP room	=	69,939	5
Maximum RRSP/PRPP deduction limit in 2023		69,939	6

Table C - Calculation of RRSP/PRPP deduction in 2023

Contributions available for RRSP/PRPP deduction (table A, line 12)		10,156	
Maximum RRSP/PRPP deduction limit in 2023 (table B, line 6)		69,939	
RRSP/PRPP deduction before transfers		10,156	1
Direct or indirect transfers	+		2
RRSP/PRPP deduction (per line 20800)	=	10,156	3

Registered Retirement Savings Plan Schedule (continued)

Table D - Calculation of 2023 earned income

2023 calculation in reference to 2024 RRSP/PRPP eligibility

Employment income (line 10100 and part of line 10400 not shown elsewhere in this calc)			110,193	1
Union, professional or like dues (line 21200)		-		2
Employment expenses (line 22900)		-	343	3
	Subtotal (employment income)	=	109,850	4
Royalties for a work or invention (line 10400)		+		5
Net research grants you received (line 10400)		+		6
Employee profit sharing plan allocations- T4PS-Box 35 (line 10400)		+		7
Supplementary unemployment benefit plan payments (line 10400)		+		8
Net Income from a business (lines 13500-14300)		+		9
Disability payments received from the CPP or QPP (line 11410)		+		10
Net rental income from real property (line 12600)		+		11
Alimony or maintenance income received (line 12800)		+		12
2023 contributions to an amateur athlete trust (AAT)		+		13
Postdoctoral fellowship income		+		14
	Subtotal - total eligible income	=	109,850	15
Current-year loss from a business (lines 13500-14300)				16
Current-year rental loss (line 12600)		+		17
Alimony or maintenance income paid (line 22000)		+		18
	Subtotal - amount to be deducted	-		19
	2023 earned income	=	109,850	20
Amount from line 20	109,850	x 18% ▶ =	19,773	A
RRSP/PRPP dollar limit for 2024		=	31,560	B
Enter the amount from line A or B, whichever is less			19,773	21
Total pension adjustment (PA) from 2023		-	4,408	22
	Maximum RRSP/PRPP deduction in 2024 before PSPA	=	15,365	23

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

Unused Room for 2023 (table B, line 5)			69,939	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)		-	10,156	2
2024 net PSPA (from RPP administrator's statement)		-		3
	Eligible RRSP/PRPP Room	=	59,783	4
Maximum RRSP/PRPP deduction in 2024 based on 2023 earned income (table D, line 23)		+	15,365	5
	Maximum RRSP/PRPP deduction limit for 2024	=	75,148	6

Table G - Calculation of RRSP/PRPP contribution limit 2024

Maximum RRSP/PRPP deduction limit for 2024 (table E, line 6)			75,148	1
Undeducted premiums (table F, line 3)		-		2
	RRSP/PRPP contribution limit for 2024	=	75,148	3

Registered Retirement Savings Plan Schedule (continued)

Table H - Calculation of repayment of RRSP home buyers plan

Year of RRSP withdrawal pursuant to the home buyers plan	2017	
RRSP home buyers plan outstanding amount before the start period	18,333	1
Repayments made before the start period of repayments (first year of repayment only)	+	2
RRSP home buyers plan outstanding amount, beginning of year	= 18,333	3
Years left to repay, beginning of year	÷ 11	4
Required amount to repay for 2023	= 1,667	5
Repayments made before the start period of repayments (first year of repayment only)	-	6
Designated repayment	- 1,667	7
Amount to be included in RRSP income on line 12900	=	8
RRSP home buyers plan outstanding amount, end of year (line 3 minus line 5)	16,667	9
Years left to repay	÷ 10	10
Amount required to repay (or to be included in income) for 2024	= 1,667	11



Canada Training Credit Limit for 2024

Canada training credit: This refundable tax credit is available for eligible tuition and other fees paid for courses taken in 2020 and subsequent taxation years. The credit will be the lesser of the individual's Canada training credit limit for the taxation year, and half of the eligible tuition and fees paid to an eligible educational institution in respect of the year.

Canada training credit limit: Since 2019, an individual can accumulate \$250 in each year, up to a maximum of \$5,000 in a lifetime, provided they satisfy all of the following conditions for the year:

- file a tax return for the year;
- be at least 25 years old and under 65 years old at the end of the year;
- be resident in Canada throughout the year;
- have a total of \$11,511 or more of income (including income from an office or employment, self-employment income employment insurance maternity and parental benefits or provincial parental insurance benefits, the taxable part of scholarship income and research grants, the tax-exempt part of earnings of status Indians and emergency service volunteers, and income under the *Wage Earner Protection Program Act*); and
- have individual net income for the year that does not exceed the top of the third tax bracket (\$165,430).

1. Calculation of the eligible income for 2023

Employment income (line 10100)	110,193	15	1
Other employment income (line 10400)	+		2
Tax exempt amount of emergency services volunteer (line 10105)	+		3
Net self-employment income (lines 13500 through 14300)	+		4
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits (line 11905)	+		5
The tax-exempt part of earnings of status Indians (lines 10000 and 10019 of form T90)	+		6
Taxable scholarship income and research grants (line 13010)	+		7
Add lines 1 to 7.	Eligible income for 2023	= 110,193	15 8

2. Calculation of the Canada training credit limit for 2024

Canada training credit limit for 2022	1,000	00	10
Annual accumulation for 2023:			
Enter \$250 if all the conditions listed above are met.	+	250	00 11
Canada training credit claimed in 2023 (line 45350)	-		12
Line 10 plus line 11 minus line 12.	=	1,250	00 13
Lifetime maximum amount	5 000	00	14
Total Canada training credit claimed in the previous years	-		15
Line 14 minus line 15.	Lifetime maximum amount available	= 5,000	00 16
Enter the amount from line 13 or line 16, whichever is less.			
	Canada training credit limit for 2024	1,250	00 17



Use blue or black ink.

Information about you
(see the guide)

1 Last name
Hoyos

2 First name
Mariela

6 Date of birth
1972 12 12
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

10 Telephone (for texts) Area code Telephone

10.1 Email address

11 Social insurance number 303 205 934

Your situation on **December 31, 2023** (see the definition of "spouse on December 31, 2023," at line 12 in the guide)

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

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

10.2 Consent to receiving correspondence online only

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.

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

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

Tax residence status

If you were not resident in Québec on December 31, 2023, state where (prov., terr. or country) you were resident. See the guide.

17

If you were resident in Canada for only part of the year, enter your date of arrival your date of departure

18 **20** **20**
Y Y M M D D Y Y M M D D

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

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

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

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 Alvarez

32 First name Alejandro

36 Date of birth 1968 12 13
Y Y Y Y M M D D

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

41 Social insurance number 282 917 962

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

50

Your spouse's net income (see the guide). If your spouse had no income, enter 0. **62,578.51**

51

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.

52 See line 17 in the guide.



I301 ZZ 73514849

Total income

If you held employment outside Canada, check this box.		94			
If you held employment in Canada, outside Québec, check this box.		95	<input checked="" type="checkbox"/>		
CPP contribution (see the guide)	96	3,754.45	QPP contribution, RL-1 slip, box B	98	.
Pensionable earnings (CPP)	96.1	66,600.00	Pensionable salary or wages (QPP), RL-1 slip, box G	98.1	.
QPIP premium, RL-1 slip, box H	97	.	Taxable benefit, RL-1 slip, boxes G-1 and L-2	102	.
Commissions received, RL-1 slip, box M	100	.			
Employment income, RL-1 slip, box A				101	110,193.15
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, RL-6 slip, box A				+ 110	.
Employment Insurance benefits, T4E slip				+ 111	.
Old Age Security pension (see the guide)				+ 114	.
QPP or CPP benefits, RL-2 slip, box C				+ 119	.
Payments from a pension plan, an RRSP, a RRIF, 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	79.51
Rental income.					
Attach form TP-128-V or your financial statements.	Gross income	168	.	Net income	+ 136
Taxable capital gains (see the guide). Complete Schedule G.				+ 139	.
Support payments received (taxable amount)				+ 142	.
Social assistance payments, RL-5 slip, box A , and similar financial assistance, RL-5 slip, box 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.				Total income	= 199
					110,272.66

Net income

Deduction for workers (see the guide)		201	1,315.00
Registered pension plan (RPP) deduction, RL-1 slip, box D		+ 205	.
Employment expenses and deductions	Specify: 206	+ 207	.
RRSP or PRPP/VRSP deduction	HBP or LLP	212	1,666.66
FHSA deduction		+ 214	10,156.02
Support payments made (deductible amount). See the guide.		+ 215	.
Recipient's social insurance number	224	+ 225	.
Moving expenses. Complete form TP-348-V.		+ 228	.
Carrying charges and interest expenses (see lines 231 and 260 in the guide)		+ 231	.
Business investment loss. Complete form TP-232.1-V.			
Total losses	233	+ 234	.
Allowable loss			
Deduction for residents of designated remote areas. Complete form TP-350.1-V.		+ 236	.
Deduction for exploration and development expenses		+ 241	.
Deduction for retirement income transferred to your spouse on December 31. Complete Schedule Q.		+ 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	01	+ 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.		Total deductions	= 254
			12,102.02
Subtract line 254 from line 199.			= 256
			98,170.64
Adjustment of investment expenses (see the guide). Complete Schedule N.			+ 260
Add lines 256 and 260.			
If the result is negative, enter 0. Carry the result to page 3.			
		Net income	= 275
			98,170.64



1302 ZZ 73514850

Taxable income

Amount from line 275					275	98,170.64
Adjustment of deductions (see the guide)					276	.
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)					278	.
Add lines 275 through 278.					279	98,170.64
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	98,170.64
						Taxable income

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	17,183.00
Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B.					361	.
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A.					367	4,773.52
Amount for a severe and prolonged impairment in mental or physical functions (see the guide)					376	.
Add lines 359 through 376.					377	21,956.52
Multiply line 377 by 14%.						14%
					377.1	3,073.91
Expenses for medical services not available in your area. Complete form TP-752.0.13.1-V				378		.
Medical expenses. Complete Schedule B.				381		.
Interest paid on a student loan. Complete Schedule M. Amount claimed				385		.
Add lines 378 through 385.				388		.
Multiply line 388 by 20%.						20%
				389		.
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide)					390.1	.
Tax credit for career extension (see the guide)					391	.
Tax credit for recent graduates working in remote resource regions. Complete form TP-776.1.ND-V.					392	.
Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395		393			395	.
Home buyers' tax credit. Complete form TP-752.HA-V.					396	.
Tax credit for union, professional or other dues		397.1				× 10%
Tax credit for tuition or examination fees. Complete Schedule T.					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	3,073.91
						Non-refundable tax credits

Income tax and contributions

Income tax on taxable income.						
Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403.				403		401 16,188.67
Non-refundable tax credits (line 399)						406 3,073.91
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. If you are completing form TP-766.2-V, check box 404.				404		
If you are completing Part 4 of form TP-766.2-V, check box 405.				405		413 13,114.76
Tax credit for contributions to authorized Québec political parties (Work Chart 414)				414		.
Dividend tax credit				415		.
Tax credit for the acquisition of Capital régional et coopératif Desjardins shares, RL-26 slip, box B				422		.
Tax credit for a labour-sponsored fund (see the guide)				424		.
Add lines 414 through 424.				425		.
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide.						430 13,114.76
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. Carry the result to page 4.						432 13,114.76



I203 ZZ 73504851

Amount from line 432		432	13,114.76
Annual registration fee for the enterprise register (see the guide)	437	22	
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.			+ 439 228.14
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.		14	
Add lines 432 through 447.		Income tax and contributions	= 450 13,342.90

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		
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	11,974.80
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	02	+ 462 1,383.00
Senior assistance tax credit		+ 463	
Add lines 451.2 through 463.		Income tax paid and other credits	= 465 13,357.80
Financial compensation for home-support services (see the guide)		+ 466	
Add lines 465 and 466.		= 468	13,357.80
Subtract line 468 from line 450.		= 470	13,357.80 (14.90)

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	14.90	
Refund transferred to your spouse. See the guide before entering an amount.	- 476		
Subtract line 476 from line 474.	Refund = 478	14.90	
Accelerated refund (see the guide)	480		
Amount from line 470, if it is positive			Balance due
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.



Amount for Dependants and Amount Transferred by a Child Pursuing Studies

Authorization number RQ23-TP09

A Amount for a child under 18 enrolled in post-secondary studies (see line 367 in the guide)

If the child was born **after December 31, 2005**, and in 2023 was a full-time student pursuing vocational training at the secondary level or post-secondary studies, complete the table below.

If you are claiming an amount for more than three children, attach a sheet containing the required information and carry the result of your calculations to line 22.

If the amount for a child under 18 enrolled in post-secondary studies is being split between you and another person, enter that person's social insurance number. 1 Social insurance number

	1	2	3
Child's last name <input style="width: 95%;" type="text"/>	2		
First name <input style="width: 95%;" type="text"/>	3		
Social insurance number <input style="width: 95%;" type="text"/>	4		
Date of birth (YYYY MM DD) <input style="width: 95%;" type="text"/>	5		
Relationship to you <input style="width: 95%;" type="text"/>	6		
Amount for post-secondary studies, <i>RL-8 slip, box A</i> (maximum \$7,074) <input style="width: 95%;" type="text"/>	7		
Dependent child's income			
Amount from line 275 of the child's return <input style="width: 95%;" type="text"/>	10		
Amount from line 236 of the child's return <input style="width: 95%;" type="text"/>	12		
Add lines 10 and 12. <input style="width: 95%;" type="text"/>	14		
Scholarships, bursaries or any similar financial assistance reported on line 154 of the child's return <input style="width: 95%;" type="text"/>	16		
Subtract line 16 from line 14. <input style="width: 95%;" type="text"/>	18		
Subtract line 18 from line 7. <input style="width: 95%;" type="text"/>	21		
Add all the amounts on line 21. <input style="width: 95%;" type="text"/>			
Carry the result to line 367 of your return. Amount for a child under 18 enrolled in post-secondary studies	22		

B Amount transferred by a child 18 or over enrolled in post-secondary studies (see line 367 in the guide)

A child born **before January 1, 2006**, who in 2023 was a full-time student pursuing vocational training at the secondary level or post-secondary studies can transfer the unused portion of the basic tax credit to his or her father or mother (as a recognized parental contribution to the child's education). **The child must file an income tax return and complete Schedule S** to both calculate the amount he or she can transfer and designate the individual(s) to whom an amount will be transferred.

If any of your children are transferring an amount to you, complete the table below.

If more than three children are transferring an amount to you, attach a sheet containing the required information and carry the result of your calculations to line 29.

	1	2	3
Child's last name <input style="width: 95%;" type="text"/>	23		
First name <input style="width: 95%;" type="text"/>	24		
Social insurance number <input style="width: 95%;" type="text"/>	25		
Date of birth (YYYY MM DD) <input style="width: 95%;" type="text"/>	26		
Relationship to you <input style="width: 95%;" type="text"/>	27		
Amount transferred to you by the child (line 20 of the child's Schedule S) <input style="width: 95%;" type="text"/>	28		
Add all the amounts on line 28. Carry the result to line 367 of your return.			
Amount transferred by a child 18 or over enrolled in post-secondary studies	29		

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



I2A1 ZZ 73506549

C Amount for other dependants (see line 367 in the guide)

Complete the table below only if your dependants were born **before January 1, 2006**.

If you are claiming an amount for more than two dependants, attach a sheet containing the required information and carry the result of your calculations to line 56.

Please note that you cannot claim an amount for your spouse or for a child who is transferring, in his or her 2023 return, an amount as a child 18 or over enrolled in post-secondary studies.

If the amount for other dependants is being split between you and another person, enter that person's social insurance number.

Social insurance number
 30

	1	2
Dependant's last name	31 Berrizbeitia de Hoyos	
First name	32 Maria de Lourdes	
Social insurance number	33 324 891 845	
Date of birth (YYYY MM DD)	34 1940 05 11	
Relationship to you	35 Mother	
Basic amount	37 5,154.00	5,154.00
Reduction of the amount for other dependants if the dependant turned 18 in 2023 (see the guide)	- 40 .	.
Subtract line 40 from line 37.	= 41 5,154.00	.

Dependant's income		
Amount from line 275 of the dependant's return	42 380.48	.
Amount from line 236 of the dependant's return	+ 44 .	.
Add lines 42 and 44.	= 46 380.48	.
Scholarships, bursaries or any similar financial assistance reported on line 154 of the dependant's return	- 48 .	.
Subtract line 48 from line 46.	= 50 380.48	.
If the result is negative , enter 0.		
Subtract line 50 from line 41.		
If the result is negative , enter 0.	54 4,773.52	.

Add all the amounts on line 54.

Carry the result to line 367 of your return.

Amount for other dependants

56

D Tax credit for tuition or examination fees transferred by a child

A student can transfer the unused portion of his or her tax credit for tuition or examination fees (provided the transferred portion relates to fees paid for the year) to one of his or her parents or grandparents, or to one of his or her spouse's parents or grandparents.

The child must file an income tax return and complete Schedule T to both calculate the amount he or she can transfer and designate the individual to whom the amount will be transferred.

If a child is transferring an amount to you, complete the table below.

If more than three children are transferring an amount to you, attach a sheet containing the required information and carry the result of your calculations to line 70.

	1	2	3
Child's last name	60		
First name	61		
Social insurance number	62		
Date of birth (YYYY MM DD)	63		
Relationship to you	64		
Amount transferred to you by the child (line 68 of the child's Schedule T)	65 .	.	.

Add all the amounts on line 65. Carry the result to line 398.1 of your return.

Tax credit for tuition or examination fees transferred by a child

70

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



I2A2 ZZ 73506550



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	98,170.64
Amount from line 275 of your spouse's return (spouse on December 31, 2023)	12	62,578.51
Add lines 10 and 12.	14	160,749.15

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	160,749.15
	16	38,945.00
Subtract line 16 from line 15. If the result is negative, enter 0.	18	121,804.15

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	.
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	0.00
Amount from line 18 121,804.15 × 18.75%	31	22,838.28
Subtract line 31 from line 30.	32	0.00
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)	33	.
Subtract line 33 from line 32. Carry the result to line 361 of your return.	34	.

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 | 1,013.41

Family income (amount from line 14)

37 | 160,749.15

x 3%

= 39 | 4,822.47

Multiply line 37 by 3%.

39 | 4,822.47

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 | .

-

46 | 26,220.00

Subtract line 46 from line 45.

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

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	110,272	66
----	---------	----

Employment income (line 101) 12 110,193 15

Correction of employment income (line 105) ± 14

Add lines 12 and 14, or subtract line 14 from line 12, as applicable. = 16 110,193 15

16	110,193	15
----	---------	----

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

18	79,51	
----	-------	--

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

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 0 00

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 79,51

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. **Deductions** = 68 0 00

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 79,51

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

Tax Credit for Caregivers

Authorization number

RQ23-TP09

Before completing this schedule, read the instructions for line 462 (point 2) in the guide.

A Address of the dwelling (where you lived with the eligible care receiver[s] named in Part B or D)

Address Postal code
 808-201 Chemin du Golf, Verdun (QC) H3E 1Z4

Who was an owner, tenant or subtenant of the dwelling? Check all that apply.

200 You X Your spouse The eligible care receiver The eligible care receiver's spouse Other

B Caregiver living with a person 18 or over with an impairment

If you are splitting the tax credit with another caregiver, enter his or her social insurance number.
 If you are splitting it with more than one caregiver, enclose a separate sheet containing their social insurance numbers with this schedule.

Social insurance number

201

1st eligible care receiver

Relationship to you (if applicable)

208

If you are not related to this person, check this box. 208.1

Last name

210

First name

212

Social insurance number

214

Date of birth

218 Y Y Y Y M M D D

Period during which you lived with the **first** eligible care receiver

224 in **2022**: from M M D D to M M D D = Number of days

226 in **2023**: from M M D D to M M D D = Number of days

228 in **2024**: from M M D D to M M D D = Number of days

2nd eligible care receiver

Relationship to you (if applicable)

208

If you are not related to this person, check this box. 208.1

Last name

210

First name

212

Social insurance number

214

Date of birth

218 Y Y Y Y M M D D

Period during which you lived with the **second** eligible care receiver

224 in **2022**: from M M D D to M M D D = Number of days

226 in **2023**: from M M D D to M M D D = Number of days

228 in **2024**: from M M D D to M M D D = Number of days

1st care receiver

2nd care receiver

If the period you entered on line 226 (or the total period that you and another caregiver entered on line 226) covers more than 182 days but fewer than 365 days, check this box.

234

If the period you entered on line 226 (or the total period that you and another caregiver entered on line 226) covers exactly 365 days, check this box.

236

If the periods you entered on lines 224 and 226 or 226 and 228 (or the total period that you and another caregiver entered on those lines) cover 365 consecutive days or more, check this box.

238

If the period of at least 365 consecutive days has not been completed by the date you file your return, but it is reasonable to consider that it will be completed before July 1, 2024, check this box.

240

➔ Continued on the next page.

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



I2H1 ZZ 73507249

Prescribed form



Complete lines 251 to 264 for each eligible care receiver and enter the total you are claiming on line 265.

1st eligible care receiver

	251		2,766.00	
Amount from line 275 of the eligible care receiver's income tax return	252		.	
-	253		24,540.00	
Subtract line 253 from line 252. If the result is negative , enter 0.	= 254		.	
	x		16%	
Multiply line 254 by 16%.	= 256		.	
Enter the amount from line 256 or \$1,383, whichever is less .	-	257		.
Subtract line 257 from line 251.	=	258		.
Reduction of the credit for a care receiver who turned 18 during the year. See line 462 in the guide.	259		.	
Adjustment of the social assistance payments received for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education	+ 260		.	
Add lines 259 and 260.	= 261		.	▶ 261
Subtract line 261 from line 258.	=	262		.
Amount claimed by another caregiver	-	263		.
Subtract line 263 from line 262.	=	264		.

2nd eligible care receiver

	251		2,766.00	
Amount from line 275 of the eligible care receiver's income tax return	252		.	
-	253		24,540.00	
Subtract line 253 from line 252. If the result is negative , enter 0.	= 254		.	
	x		16%	
Multiply line 254 by 16%.	= 256		.	
Enter the amount from line 256 or \$1,383, whichever is less .	-	257		.
Subtract line 257 from line 251.	=	258		.
Reduction of the credit for a care receiver who turned 18 during the year. See line 462 in the guide.	259		.	
Adjustment of the social assistance payments received for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education	+ 260		.	
Add lines 259 and 260.	= 261		.	▶ 261
Subtract line 261 from line 258.	=	262		.
Amount claimed by another caregiver	-	263		.
Subtract line 263 from line 262.	=	264		.
Add the amounts on line 264 for all eligible care receivers.	265		.	
Expenses incurred in 2023 for specialized respite services (maximum: \$5,200 per eligible care receiver)	266		.	
x	267		30%	
Multiply line 266 by 30%.	=	267		.
Add lines 265 and 267. Enter the result on line 462 of your return.	=	268		.

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



I2H2 ZZ 73507250



C Caregiver not living with a person 18 or over with an impairment

If you are splitting the tax credit with another caregiver, enter his or her social insurance number.
 If you are splitting it with more than one caregiver, enclose a separate sheet containing their social insurance numbers with this schedule.

Social insurance number

1st eligible care receiver

Relationship to you (if applicable)

If you are not related to this person, check this box. 308.1

Last name

First name

Social insurance number Date of birth Y Y Y Y M M D D

2nd eligible care receiver

Relationship to you (if applicable)

If you are not related to this person, check this box. 308.1

Last name

First name

Social insurance number Date of birth Y Y Y Y M M D D

Period during which you provided care to the **first** eligible care receiver

	M	M	D	D	M	M	D	D	Number of days
<input type="text" value="324"/> in 2022 :									= <input type="text"/>
<input type="text" value="326"/> in 2023 :									= <input type="text"/>
<input type="text" value="328"/> in 2024 :									= <input type="text"/>

Period during which you provided care to the **second** eligible care receiver

	M	M	D	D	M	M	D	D	Number of days
<input type="text" value="324"/> in 2022 :									= <input type="text"/>
<input type="text" value="326"/> in 2023 :									= <input type="text"/>
<input type="text" value="328"/> in 2024 :									= <input type="text"/>

If the period you entered on line 326 (or the total period that you and another caregiver entered on line 326) covers more than 182 days but fewer than 365 days, check this box.

If the period you entered on line 326 (or the total period that you and another caregiver entered on line 326) covers exactly 365 days, check this box.

If the periods you entered on lines 324 and 326 or 326 and 328 (or the total period that you and another caregiver entered on those lines) cover 365 consecutive days or more, check this box.

If the period of at least 365 consecutive days has not been completed by the date you file your return, but it is reasonable to consider that it will be completed before July 1, 2024, check this box.

	1st care receiver	2nd care receiver
<input type="text" value="334"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="336"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="338"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="340"/>	<input type="checkbox"/>	<input type="checkbox"/>

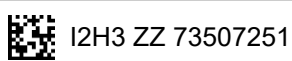
Complete lines 351 to 364 for each eligible care receiver and enter the total you are claiming on line 365.

1st eligible care receiver

Amount from line 275 of the eligible care receiver's income tax return	<input type="text" value="352"/>	<input type="text" value="1,383.00"/>
Subtract line 353 from line 352. If the result is negative , enter 0.	- <input type="text" value="353"/>	<input type="text" value="24,540.00"/>
Multiply line 354 by 16%.	× <input type="text" value="354"/>	<input type="text" value="16%"/>
Enter the amount from line 356 or \$1,383, whichever is less .	= <input type="text" value="356"/>	<input type="text"/>
Subtract line 357 from line 351.	- <input type="text" value="357"/>	<input type="text"/>
Reduction of the credit for a care receiver who turned 18 during the year. See line 462 in the guide.	<input type="text" value="359"/>	<input type="text"/>
Adjustment of the social assistance payments received for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education	+ <input type="text" value="360"/>	<input type="text"/>
Add lines 359 and 360.	= <input type="text" value="361"/>	<input type="text"/>
Subtract line 361 from line 358.	= <input type="text" value="362"/>	<input type="text"/>
Amount claimed by another caregiver	- <input type="text" value="363"/>	<input type="text"/>
Subtract line 363 from line 362.	= <input type="text" value="364"/>	<input type="text"/>

Continued on the next page.

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



2nd eligible care receiver

Amount from line 275 of the eligible care receiver's income tax return	352	.		351		1,383.00
Subtract line 353 from line 352. If the result is negative , enter 0.	-	353	24,540.00			
Multiply line 354 by 16%.	=	354	.			
Enter the amount from line 356 or \$1,383, whichever is less .	×	356	16%			
Subtract line 357 from line 351.	=	357	.	-	358	.
Reduction of the credit for a care receiver who turned 18 during the year. See line 462 in the guide.		359	.			
Adjustment of the social assistance payments received for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education	+	360	.			
Add lines 359 and 360.	=	361	.	▶	361	.
Subtract line 361 from line 358.				=	362	.
Amount claimed by another caregiver				-	363	.
Subtract line 363 from line 362.				=	364	.
Add the amounts on line 364 for all eligible care receivers. Enter the result on line 462 of your return.					365	.

D Caregiver living with a person (not his or her spouse) 70 or over without an impairment

If you are splitting the tax credit with another caregiver, enter his or her social insurance number.
 If you are splitting it with more than one caregiver, enclose a separate sheet containing their social insurance numbers with this schedule.

Social insurance number

401

1st eligible care receiver

Relationship to you
 408 Mother

Last name
 410 Berrizbeitia de Hoyos

First name
 412 Maria de Lourdes

Social insurance number Date of birth
 414 324 891 845 418 1940 05 11
Y Y Y Y M M D D

Period during which you lived with the first eligible care receiver

424	in	2022:	from	06 14	to	12 31	=	201
426	in	2023:	from	01 01	to	12 31	=	365
428	in	2024:	from	01 01	to	05 02	=	123

2nd eligible care receiver

Relationship to you
 408

Last name
 410

First name
 412

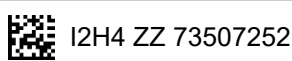
Social insurance number Date of birth
 414 418

Period during which you lived with the second eligible care receiver

424	in	2022:	from		to		=	
426	in	2023:	from		to		=	
428	in	2024:	from		to		=	

Continued on the next page.

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



1st care receiver **2nd care receiver**

If the period you entered on line 426 (or the total period that you and another caregiver entered on line 426) covers more than 182 days but fewer than 365 days, check this box.	434	<input type="checkbox"/>	434	<input type="checkbox"/>
If the period you entered on line 426 (or the total period that you and another caregiver entered on line 426) covers exactly 365 days, check this box.	436	<input checked="" type="checkbox"/>	436	<input type="checkbox"/>
If the periods you entered on lines 424 and 426 or 426 and 428 (or the total period that you and another caregiver entered on those lines) cover 365 consecutive days or more, check this box.	438	<input checked="" type="checkbox"/>	438	<input type="checkbox"/>
If the period of at least 365 consecutive days has not been completed by the date you file your return, but it is reasonable to consider that it will be completed before July 1, 2024, check this box.	440	<input type="checkbox"/>	440	<input type="checkbox"/>

1st eligible care receiver

Enter \$1,383 .	451		1,383.00
Amount claimed by another caregiver	-	452	.
Subtract line 452 from line 451.	=	453	1,383.00

2nd eligible care receiver

Enter \$1,383 .	451		.
Amount claimed by another caregiver	-	452	.
Subtract line 452 from line 451.	=	453	.


Add the amounts on line 453 for all eligible care receivers. Enter the result on line 462 of your return.	454		1,383.00
---	-----	--	----------

E Certification

- I certify that:
- I lived at the address in Part A with the eligible care receiver(s) during all of the periods in Part B or D; or
 - I provided care to the eligible care receiver(s) during all of the periods in Part C.

_____ Signature of individual claiming the tax credit	2024 05 14 Date
--	--------------------

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

 I2H5 ZZ 73507253



Québec Parental Insurance Plan (QPIP) Premium

Authorization number RQ23-TP09

If the total of your net business income, your employment income subject to the QPIP and your insurable earnings as a person responsible for a family-type resource or an intermediate resource is **less than \$2,000**, you do not have to pay a premium.

A Premium on income from self-employment

Net business income (amount from line 27 of Schedule L).

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

Insurable earnings of a person responsible for a family-type resource or an intermediate resource (line 40 of Schedule L)

Add lines 10 and 11.

10		.
+ 11		.
= 12		.

Maximum insurable earnings

13 **91,000.00**

Total of the amounts from **box I of your RL-1 slips**

(if box I is blank, use the amount from **box A of the RL-1 slip**)

Employment income earned outside Québec (line 32 below)

Add lines 14 and 16.

Subtract line 18 from line 13. If the result is **negative**, enter 0.

14		.
+ 16		.
= 18		.

18 .
20 .

Enter the amount from line 12 or line 20, whichever is **less**.

22 .

Multiply line 22 by 0.878% (**maximum \$798.98**).

Carry the result to line 439 of your return.

QPIP premium

x 0.878%
= 24 .

Multiply line 24 by 43.736%.

Carry the result to line 248 of your return.

If you entered an amount on line 11 above, see line 248 in the guide.

Deduction for the QPIP premium

x 43.736%
= 26 .

B Premium for Québec residents who worked outside Québec

Do the calculations below for any employment income earned outside Québec for which you did not receive an RL-1 slip.

Income from employment in Canada, outside Québec, **T4 slip, box 14**

Income from employment outside Canada for which you did not receive an RL-1 slip

Add lines 30 and 31.

30		110,193.15
+ 31		.
= 32		110,193.15

Maximum insurable earnings

33 **91,000.00**

Total of the amounts from **box I of your RL-1 slips** (if box I is blank, enter the amount from **box A of the RL-1 slip**)

Subtract line 34 from line 33. If the result is **negative**, enter 0.

- 34 .
= 35 91,000.00

Enter the amount from line 32 or line 35, whichever is **less**.

36 91,000.00

Multiply line 36 by 0.494%

x 0.494%
= 37 449.54



Amount from line 45000 of your **federal** income tax return

Amount from line 45100 of your **federal** income tax return

Subtract line 40 from line 38.

Subtract line 42 from line 37.

Carry the result to line 439 of your Québec income tax return.

38		221.40
- 40		.
= 42		221.40

42 221.40
= 44 228.14

QPIP premium

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



I2R1 ZZ 73508249

Employment Expenses of Salaried Employees and Employees Who Earn Commissions

This form must be completed by any salaried employee or employee earning commissions who wishes to claim a deduction for employment expenses, and must be enclosed with the income tax return, along with form TP-64.3-V, *General Employment Conditions*, duly completed by the employer.

For information about employment expenses or the forms to be completed, see guide IN-118-V, *Employment Expenses*.

Limit for an employee who earns commissions

As an employee who earns commissions, the deduction you may claim for certain expenses **is limited** to the amount of commissions or similar amounts that you received in the year for your employment. Therefore, it may be more advantageous for you to deduct your employment expenses as a salaried employee. See guide IN-118-V.

Forestry workers, transport employees, salaried musicians and salaried tradespeople probably do not need to complete this form.

1 Identification of the employee

Last name: Hoyos First name: Mariela Social insurance number: 303-205-934

Period of employment in the year concerned from 2023-01-01 to 2023-12-31

2 Employment expenses

Accounting fees (only employees who earn commissions)	1		
Advertising and promotion expenses (only employees who earn commissions)	+	2	
Entertainment expenses (only employees who earn commissions):			
• Expenses relating to cultural events	+	3	
• Other entertainment expenses, minus the amounts reimbursed by your employer	+	4	
Motor vehicle expenses. Complete Part 3.	+	5	
Travel expenses:			
• Cost of meals and beverages, minus the amounts reimbursed by your employer	+	6	
• Accommodation and transportation expenses	+	7	
Parking fees	+	8	
Cost of supplies:			
• Telecommunications expenses	+	9	
• Expenses relating to other supplies. Specify:	+	10	
Other expenses. Specify:			
	+	11	
Expenses related to the use of a musical instrument (form TP-78.4-V)	+	12	
Add lines 1 through 12.	=	13	
Expenses related to an office in your home. Complete Part 5.	+	14	
Add lines 13 and 14.			
Carry the result to line 207 of your income tax return.	=	16	Employment expenses

3 Motor vehicle expenses

Make and model of your vehicle: 25 Year of purchase: 26

Kilometres travelled for your employment	27	Total kilometres travelled in the taxation year	28	x 100 ▶	29	%
Cost of fuel					30	
Maintenance and repair costs				+	31	
Insurance premiums				+	32	
Charges for vehicle registration and a driver's licence				+	33	
Capital cost allowance (CCA). Complete the work chart in Part 4.				+	34	
Interest paid on a loan contracted to purchase a vehicle. See guide IN-118-V.				+	35	
Cost of leasing a vehicle. See guide IN-118-V.				+	36	
Other expenses. Specify:						
				+	37	
Add lines 30 through 37.				=	38	
Percentage from line 29				x		%
Multiply line 38 by the aforementioned percentage.				=	39	
Amounts received from your employer for these expenses, but not included in your income				-	40	
Subtract line 40 from line 39. Carry the result to line 5.				=	41	Motor vehicle expenses

1235 ZZ 49505153

4 Capital cost allowance

You must use the capital cost of the vehicle as the base amount to calculate CCA. The amounts in columns 2, 3, 3.1 and 4 must therefore include the cost of acquisitions or the proceeds of dispositions, instead of only the specific portion of the cost or proceeds related to the use of the vehicle for employment purposes.

For instructions on how to complete the work chart below, see guide IN-155-V, *Business and Professional Income*.

Work chart

1	2	3	3.1	4	5	5.1	5.2	6	7	8	9	10
Class number (see note 1)	Undepreciated capital cost (UCC) at the beginning of the year (see note 2)	Cost of acquisitions in the year (including taxes) (see note 3)	Cost of acquisitions in column 3 that are AIP (see note 4)	Proceeds of dispositions in the year (see note 3)	UCC after acquisitions and dispositions: col. 2 + col. 3 - col. 4 (see note 3)	Proceeds of dispositions that can reduce AIP acquisitions: col. 4 - col. 3 + col. 3.1. If the result is negative, enter 0 (see note 4).	UCC adjustment based on AIP acquired in the year: variable × (col. 3.1 - col. 5.1). If the result is negative, enter 0 (see notes 4 and 5).	Reduction: 50% × (col. 3 - col. 3.1 - col. 4). If the result is negative, enter 0.	Base amount for CCA calculation: col. 5 + col. 5.2 - col. 6 (see note 3)	Rate (%)	CCA (allowable maximum: col. 7 × 30%)	UCC at the end of the year: col. 5 - col. 9 (see note 6)
Add the amounts in column 9 and carry the result to line 34. =												

Acquisition date and cost of class 10.1 and class 54 property

Class number	Acquisition date	Cost (before taxes)

- Class 10** includes all motor vehicles that are not class 10.1 automobiles, class 54 zero-emission vehicles, taxis, vehicles rented on a daily basis and heavy trucks. **Class 10.1** includes automobiles (other than class 54 zero-emission vehicles) purchased after 2022 for more than \$36,000. **Class 54** includes eligible zero-emission vehicles acquired and put to use after March 19, 2019. Eligible zero-emission vehicles acquired and put to use before that date fall under class 10 or 10.1. The maximum capital cost for eligible class 54 zero-emission vehicles acquired after 2022 is \$61,000. Be sure to enter the acquisition date and cost of all **class 10.1 and class 54** property in the table below the work chart.
- If, during the year, you received a GST or QST rebate relating to the CCA of a motor vehicle, you must subtract it from the UCC at the beginning of the year.
- If you acquired or disposed of a motor vehicle in the year, special rules apply. See guide IN-118-V.
- Use columns 3.1, 5.1 and 5.2 only for accelerated investment incentive property (AIP) **acquired after November 20, 2018**, and available for use during the year. For more information, see guide IN-155-V.
- For classes 10 and 10.1, the **variable** is 0.5. For class 54, it is 7/3. Be sure to do the calculations only for AIP property available for use by 2024.
- If you no longer had any vehicles at the end of the year, enter 0.



5 Home office expenses

Utilities (heating, electricity and water)		50		
Cost of maintenance and minor repairs	+	51		
Insurance premiums (only employees who earn commissions)	+	52		
Property taxes and other taxes (only employees who earn commissions)	+	53		
Other expenses. Specify:				
	+	54		
Add lines 50 through 54.	=	55		
Portion of the amount on line 55 relating to the use of an office in your home for purposes other than employment	-	56		
Subtract line 56 from line 55.	=	57		
Amount carried forward from the previous year	+	58		
Add lines 57 and 58.	=	59		
Employment income (including commissions and similar amounts, where applicable)		64		
Amount from line 13		65		
Other deductions related to your employment (registered pension plan (RPP) and reimbursement of salary or wages)	+	66		
Add lines 65 and 66.	=	67		
Subtract line 67 from line 64. If the result is negative, enter 0.	=	68		
Enter the amount from line 59 or line 68, whichever is less .				
Carry this amount to line 14.				
			Home office expenses	74
Subtract line 74 from line 59.			Home office expenses carried forward to subsequent years	75



1236 ZZ 49505154



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\$ 58.91 x 1.3497 =	79			
		+			

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

	+		
Total (enter on line 130 of your Quebec return) 130	=	79	51

C - Carrying charges and interest expenses

Carrying charges (specify):

	+		
--	---	--	--

Interest expenses (specify):

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

Patient's Name: Mariela Hoyos

Details of expense

31-12-2023 Per schedule	551 60	
	Subtotal ▶	551 60

Patient's Name: Alejandro Alvarez

Details of expense

Contributions paid by the employer under a private health insurance plan (RL-1 box J)	93 68	
	Subtotal ▶	93 68

Patient's Name: Maria de Lourdes Berrizbeitia de Hoyos

Details of expense

31-12-2023 Per schedule	368 13	
	Subtotal ▶	368 13

Total medical expenses claimed on line 36 of schedule B

1,013 41

Summary of carryforward amounts to 2024

Name: **Mariela Hoyos**

SIN: 303-205-934

Subject	Amount	Reference form
GST/HST rebate (excluding portion for eligible CCA)	16	GST-370 (line 15)
QST rebate (excluding portion for eligible CCA)		VD-358 (line 7)
CNIL Cumulative investment expenses - federal		T936 (line 16)
CNIL Cumulative investment income - federal	80	T936 (line 19)
CNIL Quebec (net)	(80)	TP-726.6 (line 34 or 35)
RPP pre-1990 contributions (not a contributor) - federal		RPP sch. fed. (Area E line 24)
RPP pre-1990 contributions (not a contributor) - Quebec		RPP sch. Que. (Area E line 24)
RPP pre-1990 contributions (contributor) - federal		RPP sch. fed. (Area E line 25)
RPP pre-1990 contributions (contributor) - Quebec		RPP sch. Que. (Area E line 25)
RRSP Eligible amount	15,365	RRSP schedule (Table D)
RRSP Room from previous years	59,783	RRSP schedule (Table E)
RRSP PSPA from previous year		RRSP schedule (Table E)
RRSP Undeducted premiums		RRSP schedule (Table F)
RRSP Transitional amount		RRSP schedule (Table F)
HBP - Outstanding amount to repay	16,667	RRSP schedule (Table H)
HBP - Number of years left	10	RRSP schedule (Table H)
HBP - Amount to repay annually	1,667	RRSP schedule (Table H)
LLP - Outstanding amount to repay		RRSP schedule (Table K)
LLP - Number of years left		RRSP schedule (Table K)
LLP - Amount to repay annually		RRSP schedule (Table K)
Donations - federal (<i>see details</i>)		Charitable donations - Federal
Donations - Quebec (<i>see details</i>)		Charitable donations - Quebec
Donations - Additional amount for a large cultural donation (Quebec)		Charitable donations - Quebec
Donations - Amount for cultural patronage (Quebec)		Charitable donations - Quebec
Investment expenses - amount that can be carried forward		Sch. N line 80
Medical - 2023 Quebec drug insurance plan premium paid (Federal only)		Sch. K line 98
Medical - 2023 Quebec drug insurance plan premium paid (Fed./Que.)		Sch. K line 98
Tuition and educations amounts - federal		Schedule 11, line 25
Tuition and educations amounts (20%) - Quebec		Schedule T, line 40
Tuition and educations amounts (8%) - Quebec		Schedule T, line 48
Interest paid on a student loan - federal (<i>see details</i>)		Supporting documents
Interest paid on a student loan - Quebec		Schedule M, line 62
Canada training credit limit for 2024	1,250	In-house schedule line 17
Investment tax credit		T2038 line 6 (Part F)
Alternative minimum tax - federal		T691 line 130
Alternative minimum tax - Quebec		TP-776.42 line 63
Foreign business tax credit - federal		Schedule of foreign income
Foreign business tax credit - Quebec		Schedule of foreign income
Moving expenses - federal		T1M
Moving expenses - Quebec		TP-348
Unused portion of deductions respecting the CIP		TP-965.32
Logging 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
Donations - federal (excluding US Donations)					
US Donations - federal					
Donations - Quebec					
US Donations - Quebec					
Interest paid on a student loan - federal					