

September 25, 2023

To whom it may concern

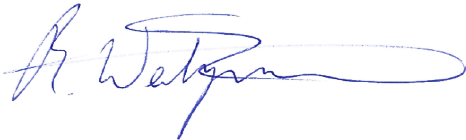
Re: Nicos Constandinou 2022 Canadian tax returns

Dear Sir/Madam,

Please note that the tax returns attached hereafter are true copies of the original documents and I have seen and verified the original documents which is a total of 91 pages.

Yours respectfully,

MNP LLP



Robbie Weitzman, CPA, CA
Partner

Income Tax and Benefit Return

T1 2022

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

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

Step 1 – Identification and other information

QC 7

Identification

First name Last name
Nicos Constandinou

Mailing address
18 Impasse des Faons

PO Box RR

City
Ste-Agathe-des-Monts

Prov./Terr. Postal code
QC J8C 0B7

Email Address

By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** in Step 1 of the guide.

Social insurance number (SIN)

281 912 386

Date of birth
(Year Month Day)

1980-11-12

If this return is for a **deceased person**, enter the date of death
(Year Month Day)

Marital status on December 31, 2022:

- 1 ☐ Married
2 ☐ Living common-law
3 ☐ Widowed
4 ☐ Divorced
5 ☐ Separated
6 ☒ Single

Your language of correspondence: ☒ English
Votre langue de correspondance : ☐ Français

Residence information

Your province or territory of residence on December 31, 2022:
Québec

Your current province or territory of residence if it is different than your mailing address above:

Province or territory where your business had a permanent establishment if you were self-employed in 2022:
Québec

If you **became** a resident of Canada in 2022 for income tax purposes, enter your date of entry: (Month Day)

If you **ceased** to be a resident of Canada in 2022 for income tax purposes, enter your date of departure: (Month Day)

Your spouse's or common-law partner's information

Their first name Their SIN

Tick this box if they were self-employed in 2022. 1 ☐

Net income from line 23600 of their return to claim certain credits (even if the amount is "0")

Amount of universal child care benefit (UCCB) from line 11700 of their return

Amount of UCCB repayment from line 21300 of their return

Do not use this area.

Do not use this area.

17200

17100

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Step 1 – Identification and other information (continued)



Elections Canada

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

A) Do you have Canadian citizenship?

If **yes**, go to question B. If **no**, skip question B.

1 ☒ Yes 2 ☐ No

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

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 2022 tax year, if applicable, and your family's provincial or territorial benefits. The information you provide on Form T90 will also be used to calculate your Canada training credit limit for the 2023 tax year.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2022, was **more than CAN\$100,000**?

26600 1 ☒ Yes 2 ☐ No

If **yes**, complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not filing Form T1135 by the due date. For more information, see Form T1135.

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

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

Employment income (box 14 of all T4 slips)							10100			1						
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)							10105									
Commissions included on line 10100 (box 42 of all T4 slips)							10120									
Wage-loss replacement contributions (see line 10100 of the guide)							10130									
Other employment income (see line 10400 of the guide)							10400			2						
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)							11300			3						
CPP or QPP benefits (box 20 of the T4A(P) slip)							11400			4						
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)							11410									
Other pensions and superannuation (see line 11500 of the guide and line 31400 of the return)							11500			5						
Elected split-pension amount (complete Form T1032)							11600			6						
Universal child care benefit (UCCB) (see the RC62 slip)							11700			7						
UCCB amount designated to a dependant							11701									
Employment insurance and other benefits (box 14 of the T4E slip)							11900			8						
Employment insurance maternity and parental benefits, and provincial parental insurance plan benefits							11905									
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):																
Amount of dividends (eligible and other than eligible)							12000	1,180	99	9						
Amount of dividends (other than eligible)							12010									
Interest and other investment income (use Federal Worksheet)							12100	6,068	65	10						
Net partnership income (limited or non-active partners only)							12200			11						
Registered disability savings plan income (box 131 of the T4A slip)							12500			12						
Rental income (see Guide T4036)							Gross 12599			13						
							Net 12600									
Taxable capital gains (complete Schedule 3)							12700	20,034	04	14						
Support payments received (see Guide P102)							Total 12799			15						
							Taxable amount 12800									
Registered retirement savings plan (RRSP) income (from all T4RSP slips)							12900			16						
Other income (specify):							13000			17						
Taxable scholarships, fellowships, bursaries, and artists' project grants							13010			18						
Add lines 1 to 18.								27,283	68	19						
Self-employment income (see Guide T4002):																
Business income							Gross 13499	1,112,000	00	Net 13500	1,092,595	78	20			
Professional income							Gross 13699			Net 13700			21			
Commission income							Gross 13899			Net 13900			22			
Farming income							Gross 14099			Net 14100			23			
Fishing income							Gross 14299			Net 14300			24			
Add lines 20 to 24.										Net self-employment income	1,092,595	78	▶	1,092,595	78	25
Line 19 plus line 25														1,119,879	46	26
Workers' compensation benefits (box 10 of the T5007 slip)							14400						27			
Social assistance payments							14500						28			
Net federal supplements paid (box 21 of the T4A(OAS) slip)							14600						29			
Add lines 27 to 29 (see line 25000 in Step 4).							14700						▶			30
Line 26 plus line 30																
										Total income	15000	1,119,879	46			31

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Step 3 – Net income

Enter the amount from line 31 of the previous page.

1,119,879 | 46 | 32

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600				
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700				33
RRSP deduction (see Schedule 7 and attach receipts)	20800	29,000	00		34
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	20810				
Deduction for elected split-pension amount (complete Form T1032)	21000				35
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200				36
Universal child care benefit repayment (box 12 of all RC62 slips)	21300				37
Child care expenses (complete Form T778)	21400				38
Disability supports deduction (complete Form T929)	21500				39
Business investment loss (see Guide T4037)					
Gross	21699			Allowable deduction	21700
					40
Moving expenses (complete Form T1-M)				21900	41
Support payments made (see Guide P102)					
Total	21999			Allowable deduction	22000
					42
Carrying charges, interest expenses, and other expenses (use Federal Worksheet)	22100	1,147	46		43
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	22200	4,236	60		44
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)	(maximum \$460.50) 22215				45
Deduction for PPIP premiums on self-employment income (complete Schedule 10)	(maximum \$337.92) 22300	337	92		46
Exploration and development expenses (complete Form T1229)	22400				47
Other employment expenses (see Guide T4044)	22900				48
Clergy residence deduction (complete Form T1223)	23100				49
Other deductions (specify):	23200				50
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)	23210				51
Add lines 33 to 51.	23300	34,721	98		
Line 32 minus line 52 (if negative, enter "0")				Net income before adjustments 23400	34,721 | 98 | 52
					1,085,157 | 48 | 53

Social benefits repayment:

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

- You entered an amount for EI and other benefits on line 11900 **and** the amount on line 23400 is **more than \$75,375**
- You entered an amount for OAS pension on line 11300 or net federal supplements paid on line 14600 **and** the amount on line 23400 is **more than \$81,761**

If not, enter "0" on line 23500.	23500				54
Line 53 minus line 54 (if negative, enter "0")					
(If this amount is negative, you may have a non-capital loss. See Form T1A.)	Net income 23600	1,085,157	48		55

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Step 4 – Taxable income

Enter the amount from line 55 of the previous page.

Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400	57	1,085,157	48	56
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	58			
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	59			
Limited partnership losses of other years	25100	60			
Non-capital losses of other years	25200	61			
Net capital losses of other years	25300	62			
Capital gains deduction (complete Form T657)	25400	63			
Northern residents deductions (complete Form T2222)	25500	64			
Additional deductions (specify):	25600	65			
Add lines 57 to 65.	25700				66
Line 56 minus line 66 (if negative, enter "0")			Taxable income	26000	1,085,157 48 67

Step 5 – Federal tax

Part A – Federal tax on taxable income

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

	Line 26000 is \$50,197 or less	Line 26000 is more than \$50,197 but not more than \$100,392	Line 26000 is more than \$100,392 but not more than \$155,625	Line 26000 is more than \$155,625 but not more than \$221,708	Line 26000 is more than \$221,708	
Amount from line 26000					1,085,157 48	68
Line 68 minus line 69 (cannot be negative)	0 00	50,197 00	100,392 00	155,625 00	221,708 00	69
Line 70 multiplied by the percentage from line 71	15 %	20.5 %	26 %	29 %	863,449 48	70
					33 %	71
					284,938 33	72
	0 00	7,529 55	17,819 53	32,180 11	51,344 18	73
Line 72 plus line 73 Federal tax on taxable income					336,282 51	74

Enter the amount from line 74 on line 120 and continue at line 75.

Part B – Federal non-refundable tax credits

Basic personal amount:

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

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

Otherwise, use the Federal Worksheet to calculate the amount to enter.	(maximum \$14,398)	30000	12,719 00	75
Age amount (if you were born in 1957 or earlier) (use Federal Worksheet)	(maximum \$7,898)	30100		76
Spouse or common-law partner amount (complete Schedule 5)		30300		77
Amount for an eligible dependant (complete Schedule 5)		30400		78
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425		79
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450		80
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)				
Number of children you are claiming this amount for	30499	x \$2,350 =	30500	81
Add lines 75 to 81.			12,719 00	82

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

Enter the amount from line 82 of the previous page.		12,719	00	83
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):				
through employment income	(maximum \$3,315.60)	30800		•84
on self-employment income and other earnings		31000	3,315 60	•85
Employment insurance premiums:				
through employment (see line 31200 of the guide)	(maximum \$723.60)	31200		•86
on self-employment and other eligible earnings (complete Schedule 13)		31217		•87
Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 of all T4 slips)	(maximum \$434.72)	31205		•88
PPIP premiums payable (complete Schedule 10)				
on employment income	(maximum \$434.72)	31210		•89
on self-employment income	(maximum \$434.72)	31215	434 72	•90
Volunteer firefighters' amount		31220		91
Search and rescue volunteers' amount		31240		92
Canada employment amount: Enter whichever is less : \$1,287 or line 1 plus line 2.		31260		93
Home buyers' amount	(maximum \$10,000)	31270	10,000 00	94
Home accessibility expenses (use Federal Worksheet)	(maximum \$20,000)	31285		95
Adoption expenses		31300		96
Digital news subscription expenses (see line 31350 of the guide)	(maximum \$500)	31350		97
Add lines 84 to 97.			13,750 32	▶ 98
Pension income amount (use Federal Worksheet)		(maximum \$2,000)	31400	99
Add lines 83, 98, and 99.			26,469 32	100
Disability amount for self (if you were under 18 years of age, use Federal Worksheet; if not , claim \$8,870)		31600		101
Disability amount transferred from a dependant (use Federal Worksheet)		31800		102
Add lines 100 to 102.			26,469 32	103
Interest paid on your student loans (see Guide P105)		31900		104
Your tuition, education, and textbook amounts (complete Schedule 11)		32300		105
Tuition amount transferred from a child or grandchild		32400		106
Amounts transferred from your spouse or common-law partner (complete Schedule 2)		32600		107
Add lines 103 to 107.			26,469 32	108
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2005 or later		33099	863 00	109
Amount from line 23600	1,085,157 48	x 3% =	32,554 72	110
Enter whichever is less : \$2,479 or the amount from line 110.			2,479 00	111
Line 109 minus line 111 (if negative, enter "0")				112
Allowable amount of medical expenses for other dependants (use Federal Worksheet)		33199		113
Line 112 plus line 113		33200		▶ 114
Line 108 plus line 114		33500	26,469 32	115
Federal non-refundable tax credit rate			15 %	116
Line 115 multiplied by the percentage from line 116		33800	3,970 40	117
Donations and gifts (complete Schedule 9)		34900		118
Line 117 plus line 118		Total federal non-refundable tax credits	35000 3,970 40	119

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Part C – Net federal tax

Enter the amount from line 74.			336,282	51	120
Federal tax on split income (complete Form T1206)	40424				●121
Line 120 plus line 121	40400		336,282	51	122
Amount from line 35000		3,970	40	123	
Federal dividend tax credit (use Federal Worksheet)	40425	177	38	●124	
Minimum tax carryover (complete Form T691)	40427			●125	
Add lines 123 to 125.		4,147	78	▶	
Line 122 minus line 126 (if negative, enter "0")		Basic federal tax	42900	332,134	73
Federal surtax on income earned outside Canada (complete Form T2203)					127
Line 127 plus line 128				332,134	73
Federal foreign tax credit (complete Form T2209)		40500		910	27
Line 129 minus line 130				331,224	46
Recapture of investment tax credit (complete Form T2038(IND))					131
Line 131 plus line 132				331,224	46
Federal logging tax credit (see guide)					132
Line 133 minus line 134 (if negative, enter "0")		Federal tax	40600	331,224	46
Federal political contribution tax credit (use Federal Worksheet)					●135
Total federal political contributions (attach receipts)	40900	(maximum \$650)	41000		●136
Investment tax credit (complete Form T2038(IND))		41200			●137
Labour-sponsored funds tax credit (see line 41400 of the guide)					
Net cost of shares of a provincially registered fund	41300	Allowable credit	41400		●138
Add lines 136 to 138.		41600		▶	139
Line 135 minus line 139 (if negative, enter "0")			41700	331,224	46
Canada workers benefit advance payments received (box 10 of the RC210 slip)		41500			●141
Special taxes (see line 41800 of the guide)		41800			●142
Add lines 140 to 142.		Net federal tax	42000	331,224	46
					143

Step 6 – Refund or balance owing

Amount from line 42000			331,224	46	144
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120				145
Social benefits repayment (amount from line 23500)	42200				146
Provincial or territorial tax (from Form T2203, if applicable)		42800			●147
Add lines 144 to 147.		Total payable	43500	331,224	46
					●148

Step 6 – Refund or balance owing (continued)

331.224|46 149

Generally, the CRA does not charge or refund a difference of \$2 or less.

Refund 48400 _____ • For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit.	Balance owing 48500 126,422 23 _____ • Your balance owing is due no later than April 30, 2023. For more information on how to make your payment, go to canada.ca/payments.
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I certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income.		If this return was completed by a tax professional, tick the applicable box and provide the following information:	
Sign here _____		Was a fee charged?	49000 1 ☒ Yes 2 ☐ No
It is a serious offence to make a false return.		EFILE number (if applicable):	48900 B2288
Telephone number: (514) 578-8990		Name of tax professional: MNP LLP	
Date: 2023-04-27		Telephone number: (514) 861-9724	

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

[illegible]

T1-2022

Capital Gains (or Losses)

Schedule 3

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Complete this schedule to report your taxable capital gains on line 12700 of your return. If you need more space, attach a separate sheet.

Attach a copy of this schedule to your paper return.

For more information about capital gains or losses, including business investment losses, see Guide T4037, Capital Gains.

If you realized a gain on a disposition, you may be able to claim a capital gains deduction on line 25400 of your return.

If you have capital gains or losses on your T5, T5013, T4PS, and T3 information slips, report them on line 17400 or line 17600 of this schedule.

Property type	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
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Qualified small business corporation shares

Number	Name of corp. and class of shares	(1)	(2)	(3)	(4)	(5)
Total		10699			Gain (or loss)	10700

1

Qualified farm or fishing property

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		10999			Gain (or loss)	11000

2

Mortgage foreclosures and conditional sales repossessions

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		12399			Gain (or loss)	12400

3

Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares

Number	Name of fund/corp. and class of shares	(1)	(2)	(3)	(4)	(5)
	TD WATERHOUSE CANADA INC.		893,778 56	858,746 45		35,032 11
	TD2		215,237 34	210,201 37		5,035 97
Total		13199	1,109,015 90		Gain (or loss)	13200

4

Real estate, depreciable property, and other properties (see the next page for principal residence)

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		13599			Gain (or loss)	13800

5

Bonds, debentures, promissory notes, crypto-assets, and and other similar properties

Face value	Maturity date	Name of issuer	(1)	(2)	(3)	(4)	(5)
Total			15199			Gain (or loss)	15300

6

Other mortgage foreclosures and conditional sales repossessions

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		15499			Gain (or loss)	15500

7

Personal-use property (see the next page for principal residence)

(Provide full description)	(1)	(2)	(3)	(4)	(5)
Gain only					15800

8

Listed personal property (LPP) (LPP losses can only be applied against LPP gains)

(Provide full description)	(1)	(2)	(3)	(4)	(5)
Net gain only					15900

9

Add lines 1 to 9.

Total of gains (or losses) of qualified properties and other properties

40,068 08 10

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Amount from line 10 of the previous page.		40,068	08	11
Capital gains deferral from qualifying dispositions of eligible small business corporation shares included on line 4 of the previous page	16100			12
Line 11 minus line 12		40,068	08	13
Capital gains (or losses) from T5, T5013, and T4PS information slips	17400			14
Capital gains (or losses) from T3 information slips	17600			15
Add lines 13 to 15.		40,068	08	16
Capital loss from a reduction in your business investment loss	17800			17
Total of all gains (or losses) before reserves line 16 minus line 17	19100	40,068	08	18
Reserves from line 67060 of Form T2017 (if negative, show in brackets and subtract)	19200			19
Total capital gains (or losses) line 18 plus line 19	19700	40,068	08	20
Applicable rate			50 %	21
Line 20 multiplied by the percentage on line 21 If the result is positive, enter it on line 12700 of your return. If the result is negative (loss), read the instructions below.	Taxable capital gains (or net capital loss) in 2022			
	19900	20,034	04	22

If the amount on line 22 is negative (loss), do not report the amount on line 12700 of your return. Your latest notice of assessment or reassessment will give you the amount of the loss that you can use to reduce your taxable capital gains of other years.

If you have a net capital loss in 2022 and would like to apply it against the taxable capital gains that you reported on your 2019, 2020, or 2021 return, complete Form T1A, Request for Loss Carryback.

You can carry forward your net capital losses indefinitely and apply them against your taxable capital gains in the future.

Principal residence

Complete this part if you disposed of a property (or properties) in 2022 that you are claiming a principal residence exemption for.

Also complete Form T2091(IND), Designation of a Property as a Principal Residence by an Individual (Other than a Personal Trust), or Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual, whichever applies.

Even if you do **not** sell your property, you may have a **deemed disposition** that you must report. A deemed disposition occurs when you are considered to have disposed of property even though you did not actually sell it. For example, a deemed disposition may occur when you change how you use your principal residence, such as when you change all or part of your principal residence to a rental or business operation, or change your rental or business operation to a principal residence.

If you were **not** a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce or eliminate the amount of the principal residence exemption. For more information, call the CRA at **1-800-959-8281**.

Principal residence designation

Select the **box** that applies to your designation of the property described on Form T2091(IND) or Form T1255.

- 17900** 1 ☐ I designate the property to have been my principal residence for **all years owned** or for all years owned except one year in which I replaced my principal residence.
- 2 ☐ I designate the property to have been my principal residence for **some but not all years owned**.
- 3 ☐ I designate the **properties** to have been my principal residences for **some or all of the years owned**.

See the privacy notice on your return.

T1-2022

Schedule 7

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

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

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

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

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

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

Attach a copy of this schedule to your paper return.

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

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

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

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

- unused RRSP, PRPP, or SPP contributions you made after March 1, 2022, that were refunded to you or your spouse or common-law partner in 2022
- all or part of the contributions you made to your RRSP or an RRSP for your spouse or common-law partner less than 90 days before either of you withdrew funds from that RRSP under the HBP or the LLP. For more information, go to canada.ca/home-buyers-plan 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 2022 return
- contributions made from exempt earnings (see Form RC383, Tax-Exempt Earned Income and Contributions for a Pooled Registered Pension Plan)

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

Enter contributions made to your RRSP, SPP, and PRPP or to your spouse's or common-law partner's RRSP or SPP from **March 2, 2022**, to **December 31, 2022** (attach all receipts).

Enter contributions made to your RRSP, SPP, and PRPP or to your spouse's or common-law partner's RRSP or SPP from **January 1, 2023**, to **March 1, 2023** (**attach** all receipts).

Line 2 plus line 3

Line 1 plus line 4

Enter this amount on line 6 of the next page.

Total contributions

Protected B when completed

Part B – Repayments under the HBP and the LLP

If you withdrew funds from your RRSP under the HBP or the LLP **before 2021**, you may have to make a repayment to your RRSP, PRPP, or SPP for 2022. Your 2022 minimum required repayment is shown on your latest notice of assessment or reassessment, or Form T1028 for 2022.

Complete lines 7 and 8 below if you are designating contributions made from January 1, 2022, to March 1, 2023, to your own RRSP, PRPP, or SPP as a 2022 repayment under the HBP or the LLP. If you designate less than the minimum required repayment amount for 2022, 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 2021 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.

Amount from line 5 of the previous page			29,000	00	6
Contribution designated as a repayment under the HBP	24600		7		
Contribution designated as a repayment under the LLP	24620		8		
Line 7 plus line 8	Total repayments under the HBP and the LLP				9
Line 6 minus line 9	Contributions available to deduct		29,000	00	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 2022 as shown on your latest notice of assessment or reassessment, or Form T1028 for 2022.

Enter your 2022 **employer** PRPP contributions from line 20810 of your return.

Line 11 minus line 12			33,117	00	11
			33,117	00	12
Line 11 minus line 12			33,117	00	13
Contributions available to deduct from line 10		29,000	00		14
Transfers ⁽¹⁾	24640				15
Line 14 minus line 15		29,000	00		16
Enter whichever is less : amount from line 13 or line 16.		29,000	00		17
Enter your RRSP, PRPP, and SPP contributions you are deducting for 2022 (cannot be more than line 17).			29,000	00	18
Line 15 plus line 18			29,000	00	19
Enter whichever is less : amount from line 10 or line 19.					
Enter this amount on line 20800 of your return.	RRSP deduction		29,000	00	20

(1) You may have reported income on line 11500, line 12900, or line 13000 of your 2022 return. If you transferred certain types of this income to your RRSP, PRPP, and SPP on or before March 1, 2023, 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.

Protected B when completed

Part D – Unused contributions available to carry forward

Enter your contributions available to deduct from line 10 of the previous page.	29,000	00	21
Enter your RRSP deduction from line 20 of the previous page.	29,000	00	22
Line 21 minus line 22	Your unused contributions available to carry forward to a future year		23
Your unused RRSP contributions previously reported and available to deduct for 2023 will be shown on your 2022 notice of assessment.			

Part E – 2022 withdrawals under the HBP and the LLP

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

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

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

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

Part F – 2022 contributions to an amateur athlete trust

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

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

T1-2022

Schedule 8

Quebec Pension Plan Contributions

Protected B when completed

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

The contributions consist of a base amount and an enhanced amount. As an employee, your employer will have already deducted the contributions from your salary and wages. As a self-employed individual, you will calculate your required contributions (if any) on this schedule including the base and the enhanced amounts.

For more information, see lines 22200, 22215, 30800, and 31000 of the Federal Income Tax and Benefit Guide.

Is this form for you?

Complete this schedule to calculate your required QPP contributions for 2022 if you were a **resident of Quebec** on December 31, 2022, and you have earned income in the province of Quebec only. Also complete this schedule to calculate your optional QPP contributions. **Attach** a copy of this schedule to your paper return.

Do **not** use this schedule if **any** of your T4 slips show CPP contributions. **Instead**, complete Form RC381, Inter-provincial Calculation for CPP and QPP Contributions and Overpayments.

Which parts of this schedule do you need to complete?

Part 1 – Complete this part to determine the number of months for the QPP contributions calculation.

Part 2 – Complete this part if you are reporting employment income.

Part 3 – Complete this part if you are reporting **only** self-employment income or other earnings that you want to make optional QPP contributions on.

Part 4 – Complete this part if you are reporting employment income **and** self-employment income or other earnings that you want to make optional QPP contributions on. (You must first complete Part 2.)

Part 1 – Determine the number of months for the QPP contributions calculation

Enter "12" on line A below **unless** any of the following conditions apply:

- You turned 18 years of age in 2022. Enter the number of months in the year after the month you turned 18 on line A
- You were receiving a CPP or QPP disability pension for all of 2022. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2022, enter the number of months you were **not** receiving a disability pension on line A
- The individual died in 2022. Enter the number of months in the year, up to and including the month the individual died, on line A

Enter the number of months that **QPP** applies in 2022.

12 A

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

Monthly proration table for 2022

Number of months	Maximum QPP pensionable earnings	Maximum basic QPP exemption	Number of months	Maximum QPP pensionable earnings	Maximum basic QPP exemption
1	\$5,408.33	\$291.67	7	\$37,858.33	\$2,041.67
2	\$10,816.67	\$583.33	8	\$43,266.67	\$2,333.33
3	\$16,225.00	\$875.00	9	\$48,675.00	\$2,625.00
4	\$21,633.33	\$1,166.67	10	\$54,083.33	\$2,916.67
5	\$27,041.67	\$1,458.33	11	\$59,491.67	\$3,208.33
6	\$32,450.00	\$1,750.00	12	\$64,900.00	\$3,500.00

Part 2 – Calculating your QPP contributions on employment income

Enter your **maximum QPP pensionable earnings** from the monthly proration table on the previous page using the number of months from line A of Part 1.

(maximum \$64,900)

64,900 00 1

Total QPP pensionable earnings:

Enter the total from box 26 of all of your T4 slips (maximum \$64,900 per slip) (if box 26 is blank, enter the amount from box 14).

50329

2

Enter **whichever is less**: amount from line 1 or line 2.

3

Enter your **maximum basic QPP exemption** from the monthly proration table on the previous page using the number of months from line A of Part 1.

(maximum \$3,500)

3,500 00 4

Earnings subject to QPP contributions:

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

(maximum \$61,400)

5

Actual total contributions on QPP pensionable earnings:

Enter the total QPP contributions deducted from box 17 of all of your T4 slips.

50330

• 6

Actual base contributions on QPP pensionable earnings:

Amount from line 6

x 87.8049% =

7

Actual enhanced contributions on QPP pensionable earnings:

Line 6 minus line 7

8

Required base contributions on QPP pensionable earnings:

Amount from line 5

x 5.4% = (maximum \$3,315.60)

9

Required enhanced contributions on QPP pensionable earnings:

Amount from line 5

x 0.75% = (maximum \$460.50)

10

Total required contributions on QPP pensionable earnings:

Line 9 plus line 10

11

Enter the amount from line 6.

12

Enter the amount from line 11.

13

Line 12 minus line 13 (if negative, enter "0") ⁽¹⁾

14

If you are self-employed or want to make optional QPP contributions on other earnings, continue at Part 4.

If your earnings subject to contributions are from **employment only**, claim the deduction and tax credit as follows:

- Enter on **line 30800** of your return (in dollars and cents) **whichever is less**: amount from line 7 or line 9
- Enter on **line 22215** of your return (in dollars and cents) **whichever is less**: amount from line 8 or line 10
- See line 452 of the Revenu Québec Guide to the Income Tax Return if the amount from line 14 is positive

If you are completing Part 4, and you calculate that your self-employment income and other earnings subject to contributions (line 21 of Part 4) are "0", report your QPP contributions as noted above.

(1) If this amount is negative, you may be able to make additional QPP contributions. See line 445 of the Revenu Québec Guide to the Income Tax Return.

Part 3 – QPP contributions on self-employment income and other earnings only (no employment income)

Net business income ⁽²⁾ (amount from line 27 of Schedule L of your Revenu Québec Income Tax Return; if negative, enter "0")	50371	1,096,827	66	1
Income you want to make optional contribution on (amount from line 3 of work chart 445 of your Revenu Québec Income Tax Return)	50373			2
QPP pensionable earnings:				
Line 1 plus line 2	(maximum \$64,900) ⁽²⁾	64,900	00	3
Basic exemption	(maximum \$3,500) ⁽²⁾	3,500	00	4
Line 3 minus line 4 (if negative, enter "0")	(maximum \$61,400)	61,400	00	5
QPP contribution rate		12.30	%	6
Line 5 multiplied by the percentage from line 6		7,552	20	7
Deduction and tax credit for QPP contributions on self-employment income and other earnings				
Required base contributions on QPP pensionable earnings:				
Amount from line 7	7,552	20	x 87.8049% =	6,631 20 8
Required enhanced contributions on QPP pensionable earnings:				
Line 7 minus line 8		921	00	9
Tax credit for base QPP contributions on self-employment income and other earnings:				
Enter the result of the following calculation (in dollars and cents) on line 31000 of your return:				
Amount from line 8	6,631	20	x 50% =	3,315 60 10
Deduction for QPP contributions on self-employment income and other earnings:				
Line 9 plus line 10		4,236	60	11
Enter this amount (in dollars and cents) on line 22200 of your return.				

Part 4 – QPP contributions on self-employment income and other earnings when you have employment income

Net business income ⁽³⁾ (amount from line 27 of Schedule L of your Revenu Québec Income Tax Return; if negative, enter "0")	50371		1
Income you want to make optional contributions on (amount from line 3 of work chart 445 of your Revenu Québec Income Tax Return)	50373		2
Line 1 plus line 2			3
Enter the amount from line 6 of Part 2.	Actual total QPP contributions		4
Enter the amount from line 14 of Part 2 if positive (if not, enter "0").			5
Line 4 minus line 5 (if negative, enter "0")			6
Amount from line 6		x 16.26016 =	7

(2) Self-employment earnings, QPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered on line A of Part 1. See the monthly proration table on page 1 to find the amount that corresponds to the number of months entered on line A of Part 1.

Do **not** prorate the self-employment earnings if the individual died in 2022.

(3) Self-employment earnings should be prorated according to the number of months entered on line A of Part 1.

Do **not** prorate the self-employment earnings if the individual died in 2022.

Part 4 – QPP contributions on self-employment income and other earnings when you have employment income (continued)

QPP pensionable earnings:

Enter the amount from line 1 of Part 2. (maximum \$64,900)

8

Basic exemption:

Enter the amount from line 4 of Part 2. (maximum \$3,500)

9

Line 8 minus line 9 (if negative, enter "0") (maximum \$61,400)

10

Enter the amount from line 7 of Part 4.

11

Line 10 minus line 11 (if negative, enter "0")

12

Enter **whichever is less**: amount from line 3 of Part 4 or line 12 above.

13

Amount from line 4 of Part 2

14

Amount from line 2 of Part 2

15

Line 14 minus line 15

16

(if negative, enter "0" on lines 16 and 20, and continue at line 21)

Amount from line 3 of Part 4

17

Amount from line 10 above

18

Line 17 minus line 18 (if negative, enter "0")

▶

19

Line 16 minus line 19 (if negative, enter "0")

▶

20

Earnings subject to contributions: line 13 minus line 20 (if the result is negative, enter "0" and follow the instructions at the end of Part 2 to claim the deduction and tax credit for the contributions on your employment income; if the result is positive, continue at line 22)

21

Amount from line 21

x 12.3% =

22

Amount from line 14 of Part 2 (if positive)

x 2 =

23

Line 22 minus line 23 (if negative, show in brackets)

24

If the amount from line 24 is negative, enter it as a positive amount.

25

Deductions and tax credits for QPP contributions

Tax credit for base QPP contributions through employment income:

Enter the amount from line 7 of Part 2.

26

Enter the amount from line 9 of Part 2.

27

Line 26 minus line 27 (if negative, enter "0")

28

Enter **whichever is less**: amount from line 26 or line 27.

Enter this amount (in dollars and cents) on **line 30800** of your return.

29

Deduction for QPP enhanced contributions on employment income:

Enter the amount from line 8 of Part 2.

30

Enter the amount from line 10 of Part 2.

31

Line 30 minus line 31 (if negative, enter "0")

32

Enter **whichever is less**: amount from line 30 or line 31.

Enter this amount (in dollars and cents) on **line 22215** of your return.

33

40

Part 4 – QPP contributions on self-employment income and other earnings when you have employment income (continued)

If the amount from line 24 of the previous page is:

- **negative**, complete Part 4a below
- **positive**, complete Part 4b below
- "0", enter the amount from line 28 of the previous page on **line 31000** of your return (in dollars and cents) and enter the amount from line 32 of the previous page on **line 22200** of your return (in dollars and cents)

Part 4a – Amount from line 24 is negative

Amount from line 25 of the previous page	x	50%	=		34
Amount from line 34	x	87.8049%	=		35
Line 34 minus line 35					36

Enter the amount from line 28 of the previous page.

Enter the amount from line 35.

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

Line 37 minus line 38

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

Enter the amount from line 32 of the previous page.

Enter the amount from line 36.

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

Line 40 minus line 41

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

Part 4b – Amount from line 24 is positive

Enter the amount from line 24 of the previous page.

Amount from line 43	x	87.8049%	=		44
Line 43 minus line 44					45
Amount from line 44	x	50%	=		46

Line 45 plus line 46

Enter the amount from line 28 of the previous page.

Enter the amount from line 46.

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

Line 48 plus line 49

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

Enter the amount from line 32 of the previous page.

Enter the amount from line 47.

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

Line 51 plus line 52

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

See the privacy notice on your return.

T1-2022

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, see lines 31200 and 45000 of the guide.

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 1,096,827.66 1

Maximum PPIP insurable income

88,000.00 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")

88,000.00 4

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

88,000.00 5

PPIP rate on self-employment income

0.878 % 6

Line 5 multiplied by the percentage on line 6 (maximum \$772.64)

772.64 7

Applicable rate

43.736 % 8

Deduction for PPIP premiums on self-employment income:

Line 7 multiplied by the percentage on line 8

Enter this amount on line 22300 of your federal return. (maximum \$337.92)

337.92 9

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

Line 7 minus line 9

Enter this amount on line 31215 of your federal return.

(maximum \$434.72)

434.72 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 11

Maximum PPIP insurable income

88,000.00 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")

88,000.00 14

Enter **whichever is less**: amount from line 11 or line 14.

15

PPIP rate on employment income

0.494 % 16

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

Line 15 multiplied by the percentage on line 16

Enter this amount on line 31210 of your federal return.

(maximum \$434.72)

17

Protected B when completed

Part C – Employment insurance overpayment calculation

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 \$60,300)		18
EI rate on self-employment and other earnings			1.20 %	19
Line 18 multiplied by the percentage on line 19		(maximum \$723.60)		20
Total EI premiums (box 18 of all of your T4 slips) ⁽¹⁾				21
Amount from line 20				22
Employment insurance overpayment: Line 21 minus line 22 (if negative, enter "0") Enter this amount on line 45000 of your federal return.				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.				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.



For departmental use.

Foreign Income Verification Statement

- This form must be used for the 2015 and later taxation years.
- Complete and file this form if at any time in the year the total cost amount to the reporting taxpayer of all specified foreign property was more than \$100,000 (Canadian).
- If an election has been made to use a functional currency (see attached instructions), state the elected functional currency code.
- See attached instructions for more information about completing this form.

If this is an amended return, tick this box. ☐

Identification

Tick a box to indicate who you are reporting for, and complete the areas that apply.

☒ Individual	First name Nicos	Last name Constandinou	Initial	Social insurance number 281 912 386	Individual code ☒ 1 ☐ 2
☐ Corporation	Corporation's name			Business number	
☐ Trust	Trust's name			RC Account number	
☐ Partnership	Partnership's name	Partnership code ☐ 1 ☐ 2 ☐ 3		Partnership's account number	
Reporting entity's address					
18 Impasse des Faons					
No. Street					
Ste-Agathe-des-Monts					
City					
QC Province or territory J8C 0B7 Postal code CAN Country code					
For what taxation year are you filing this form? From Year Month Day 2022-01-01 to Year Month Day 2022-12-31					

Tick the appropriate box that applies for the taxation year:

- ☐ If the total cost of all specified foreign property held at any time during the year exceeds \$100,000 but was less than \$250,000, you are required to complete either Part A or Part B;
- ☒ If the total cost of all specified foreign property held at any time during the year was \$250,000 or more, you are required to complete Part B.

Part A: Simplified reporting method

For each type of property that applies to you, tick the appropriate box.

Type of property:

Funds held outside Canada	☐
Shares of non-resident corporations (other than foreign affiliates)	☐
Indebtedness owed by non-resident	☐
Interests in non-resident trusts	☐
Real property outside Canada (other than personal use and real estate used in an active business)	☐
Other property outside Canada	☐
Property held in an account with a Canadian registered securities dealer or a Canadian trust company	☐

Country code:

Select the top three countries based on the maximum cost amount of specified foreign property held during the year. Enter the country codes in the boxes below:

Gross income from all specified foreign property \$ 0

Gain (loss) from the disposition from all specified foreign property \$ 0



Protected B when completed

Part B: Detailed reporting method

Categories of specified foreign property

In each of the tables below, provide the required details of each specified foreign property held at any time during the particular tax year. If you need additional space, please attach a separate sheet of paper using the same format as the tables.

A taxpayer who held specified foreign property with a Canadian registered securities dealer or a Canadian trust company is permitted to report the aggregate amount, on a country-by-country basis, of all such property in Category 7, *Property held in an account with a Canadian registered securities dealer or a Canadian trust company*. See attached instructions for Category 7 for details as to how to report under this method.

1. Funds held outside Canada

Name of bank/other entity holding the funds	Country code	Maximum funds held during the year	Funds held at year-end	Gross income
		0	0	0
Total			0	0

2. Shares of non-resident corporations (other than foreign affiliates)

Name of corporation	Country code	Maximum cost amount during the year	Cost amount at year-end	Gross income	Gain (loss) on disposition
		0	0	0	0
Total			0	0	0

3. Indebtedness owed by non-resident

Description of indebtedness	Country code	Maximum cost amount during the year	Cost amount at year-end	Gross income	Gain (loss) on disposition
		0	0	0	0
Total			0	0	0

4. Interests in non-resident trusts

Name of Trust	Country code	Maximum cost amount during the year	Cost amount at year-end	Income received	Capital received	Gain (loss) on disposition
		0	0	0	0	0
Total			0	0	0	0

5. Real property outside Canada (other than personal use and real estate used in an active business)

Description of property	Country code	Maximum cost amount during the year	Cost amount at year-end	Gross income	Gain (loss) on disposition
		0	0	0	0
Total			0	0	0

6. Other property outside Canada

Description of property	Country code	Maximum cost amount during the year	Cost amount at year-end	Gross income	Gain (loss) on disposition
		0	0	0	0
Total			0	0	0

7. Property held in an account with a Canadian registered securities dealer or a Canadian trust company

Name of registered security dealer/Canadian trust company	Country code	Maximum fair market value during the year	Fair market value at year-end	Gross income	Gain (loss) on disposition
TD Direct Investing	USA	465,006	0	354	34,998
		0	0	0	0
Total			0	354	34,998

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Certification

I certify that the information given on this form is, to my knowledge, correct and complete, and fully discloses the reporting taxpayer's foreign property and related information.		If someone other than the taxpayer or the partnership prepared this form, provide their:	
Print name Nicos Constandinou		Name MNP LLP	
Sign here (It is a serious offence to file a false statement.)		Address	
Position/title		1155 René-Lévesque O. 23e ét Montréal QC	
Telephone number (514) 578-8990	Date (YYYYMMDD) 2023-04-27	Postal or ZIP code H3B2K2	Telephone number (514) 861-9724



T1028 – RRSP Deduction Limit Statement

This statement indicates the actual amount of 2022 RRSP deduction limit.

RRSP deduction limit

Enter the amount of maximum RRSP deduction room from the 2021 Notice of Assessment		33,117
OR perform the following calculation:		
2021 RRSP deduction limit		
Allowable RRSP/PRPP deducted in 2021	–	
2021 employer PRPP contribution amount	–	
Contributions to a United States retirement plan or a foreign employer-sponsored pension plan (RC267/RC268/RC269)	–	
Unused RRSP deduction limit at the end of 2021	=	
2021 earned income	x 18% (maximum \$29,210.00)	
2021 pension adjustment	–	
2022 prescribed amount for connected persons	–	
	=	
Subtotal	=	33,117
2021 Net past-service pension adjustment (T215)	–	
2022 pension adjustment reversal (PAR) (T10)	+	
RRSP deduction limit for 2022	=	33,117
Unused RRSP contributions		

2022 PRPP non-deductible limit (tax exempt income)

Note: Starting in 2013, with regards to contributions to a pooled registered pension plan (PRPP), the *Income Tax Act* allows tax exempt earned income by an Indian (as per the *Indian Act* definition) to be included in the calculation of his or her non-deductible PRPP limit.

Enter the amount of maximum PRPP non-deductible room from the 2021 Notice of Assessment		
OR perform the following calculation:		
2021 PRPP non-deductible limit		
2021 PRPP contributions	–	
2021 employer PRPP contribution amount	–	
Unused PRPP contributions at the end of 2021	=	
2021 tax-exempt earned income	x 18% (maximum \$29,210.00)	+
PRPP non-deductible limit for 2022	=	



RRSP/PRPP/SPP Deduction Worksheet

Contributions

Type	Issuer's name	Contribution date	Contributions paid*	Amount	Employer's contribution amount (PRPP/VRSP only)	Contribution made with tax-exempt income (PRPP/VRSP only)	Spouse's RRSP/SPP
RRSP	TD WATERHOUSE CANADA INC.		In the current year	29,000 00			
Total				29,000 00			

* Contributions made in the first 60 days of the year should have been declared on the previous year tax return, whether deducted or not.

Summary of contributions

	Taxpayer's plan	Spousal plan
Undeducted contributions from previous year		
Carried forward from 2021		
Paid in the first 60 days of 2022 and not deducted in 2021	+	
Contributions made		
Slips		
During the remainder of the year	+	29,000 00
In the first 60 days of 2023	+	
Workers fund (T5006)		
During the rest of the year	+	
In the first 60 days of 2023	+	
Amount designated as a repayment under the		
Home Buyers' Plan (HBP)	-	
Lifelong Learning Plan (LLP)	-	
Reduction of eligible contributions due to withdrawal of		
HBP or LLP	-	
Withdrawal of excess contributions	-	
Withdrawal of unclaimed RRSP/PRPP contributions	-	
Total contributions	=	29,000 00 A

RRSP deduction limit

2022 RRSP deduction limit		33,117	
2022 employer PRPP contribution amount	-		
2022 RRSP/PRPP/SPP deduction limit	=	33,117 00	33,117 00
2023 RRSP deduction limit (including contributions carried forward)			34,897 00

RRSP/PRPP/SPP deduction

Designated transfer to RRSP/PRPP/SPP			B
Contributions available		29,000 00	C
Contributions deducted for 2022		29,000 00	D
Line B plus the lesser of C or D	=	29,000 00	E
Deduction claim on line 20800 of T1 jacket			
Total of taxpayer and spousal plan		29,000 00	F
Amount A minus amount F			
Undeducted contributions which may be carried forward	=		G

Calculation of the cumulative excess amount in respect of RRSPs for 2022

Available contributions made prior to 2023			29,000 00
Unused 2021 deduction room			
2022 RRSP deduction limit	+	33,117 00	
Overcontribution tolerance (maximum \$2,000)	+	2,000 00	
Amount of non-discretionary contributions made to a group RRSP in 2022	+		
Contributions made before February 27, 1995, not deducted (maximum \$8,000)	+		
2022 Pension adjustment reversal	+		
Subtotal (if negative, enter « 0 »)	=	35,117 00	35,117 00
Cumulative excess amount in respect of RRSPs for 2022 (Form T1-OVP)	=		

Next Year RRSP Deduction Limit

Step 1 – Calculation of the unused RRSP deduction room at the end of 2022

2022 RRSP deduction limit		33,117	00	1
Total RRSP contributions deducted on line 20800	–	29,000	00	2
2022 employer PRPP contribution amount	–			3
Contributions to a United States retirement plan or a foreign employer-sponsored pension plan (RC267/RC268/RC269)	–			4
Unused RRSP deduction room at the end of 2022. (This amount can be negative.)	=	4,117	00	5

Step 2 – 2023 RRSP dollar limit

2022 earned income	1,092,595	78	x 18%	=	196,667	24	6
RRSP dollar limit for 2023					30,780	00	7
Enter the amount from line 6 or 7, whichever is less				=	30,780	00	8

Step 3 – 2022 pension adjustment (PA)

2022 PA (the total from box 52 of 2022 T4 slips and box 034 of 2022 T4A slips)	–			9
Line 8 minus line 9 (if negative, enter "0")	=	30,780	00	10

Step 4 – 2023 pension adjustment reversal (PAR)

PAR and PAC (the total from box 2 of 2023 T10 slips)	+			11
Line 10 plus line 11 (enter amount on line 19)	=	30,780	00	12

Step 5 – 2023 net past service pension adjustment (PSPA)

Exempt PSPA and PCC for 2022 (the total from box 2 of T215 slips)				13
Certified PSPA for 2023 (line A in Part 3 of Form T1004, <i>Applying for the Certification of a Provisional PSPA</i>)	+			14
Line 13 plus line 14	=			15
Qualifying withdrawals for 2023 (Part 3 of Form T1006, <i>Designating an RRSP Withdrawal as a Qualifying Withdrawal</i>)	–			16
2023 net PSPA (This amount can be negative.)	=			17

Step 6 – 2023 RRSP deduction limit

2022 unused RRSP deduction		4,117	00	18
Amount from line 12	+	30,780	00	19
Line 18 plus line 19	=	34,897	00	20
2023 net PSPA from line 17	–			21
2023 RRSP deduction limit (if negative, enter "0")	=	34,897	00	22

Step 7 – 2023 unused RRSP deduction room

Amount from line 20		34,897	00	23
Amount from line 21	–			24
2023 unused RRSP deduction room that can be carried forward to 2024 (This amount can be negative.)	=	34,897	00	25

Step 8 – 2023 RRSP contribution

RRSP deduction limit for 2023		34,897	00	26
Undeducted RRSP contributions carried forward	–			27
Line 26 minus line 27	=	34,897	00	28
Excess contribution of \$2,000 permitted	+			29
Maximum contributions that may be made to RRSPs for 2023 (except for transfers)	=	34,897	00	30



Canada Revenue
Agency

Agence du revenu
du Canada

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Reconciliation of 2022 Business Income for Tax Purposes

Part 1 – Identification

Your name Nicos Constandinou	Social insurance number (SIN) 281 912 386
Business name Nico Biz Quebec	Business number (if applicable)

Part 2 – Alternative method – Fiscal periods that do not end on December 31

Part 2 will help you calculate your additional business income to report on your 2022 income tax and benefit return.

Once you elect to have a fiscal period that does not end on December 31, you do not have to do it again for that business.

For a final income tax and benefit return in case of death of a partner or a proprietor, complete Part 3 – Alternative method – Death of a proprietor.

For more information on amount A or if you are a partner in a partnership, see Part 7 – Notes.

Net income (loss) for your fiscal period ending in 2022 (if applicable) 1,092,595 | 78 A

Additional business income is based on your fiscal year-end period. Use **only one** of the formulas below.

Enter the result at amount D (if the amount you calculate is negative, we consider it to be nil)

Additional business income if your fiscal period ends in 2022

Total of amount A considered to be a taxable capital gain for the capital gains deduction	.....	2A
Your total capital gains deduction for 2022	.....	2B
Amount 2A or 2B, whichever is less	.....	2C
Amount A minus amount 2C	.....	1,092,595 | 78 2D
Number of days in 2022 you carried on the business after your fiscal period ending in 2022 up to December 31, 2022	.....	2E
Number of days in 2022 you carried on the business in your fiscal period ending in 2022	.....	2F
Amount 2E divided by amount 2F	.....	2G
Amount 2D multiplied by amount 2G	.....	B

For an example of how to calculate amount B, see Part 7 – Notes.

Additional business income if your business started in 2022 and your fiscal period ends in 2023

Enter at amount C the lesser of any amount you designate as your additional business income or the result of the following formula.

If the net income for the fiscal period ending in 2023 is unknown, use reasonable estimated amounts.

Net income for the fiscal year ending in 2023	.....	2H
Total of the net income considered to be a taxable capital gain for the capital gains deduction	.....	2I
Your total capital gains deduction for 2023	.....	2J
Amount 2I or 2J, whichever is less	.....	2K
Amount 2H minus amount 2K	.....	2L
Number of days in 2022 that the business is carried on in the fiscal period ending in 2023	.....	2M
Number of days the business is carried on that are in the fiscal period ending in 2023	.....	2N
Amount 2M divided by amount 2N	.....	2O
Amount 2L multiplied by amount 2O		C

For an example of how to calculate amount C, see Part 7 – Notes.

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Part 3 – Alternative method – Death of a proprietor

Death of a partner or a proprietor

In the case of the death of a partner or a proprietor, there are timing issues to consider when reporting income and completing the final income tax and benefit return.

If the partner or proprietor died after the end of the business fiscal period, his legal representative can choose to fill in an optional income tax and benefit return. This means the representative will fill in two sets of returns and two T1139 forms for the 2022 year:

- A final income tax and benefit return and Form T1139 to report the business income for the regular fiscal period as well as all other income
- An optional income tax and benefit return and Form T1139 to report the business income from the short fiscal period that is immediately after the end of the regular fiscal period to the death of the partner or proprietor.

Final income tax and benefit return for the regular fiscal period and this form

In this case, the final income tax and benefit return includes the business income from the regular fiscal period and all other income. The legal representative fills in the financial statements and this form. Fill in the form for the regular fiscal period as follows:

Net income (loss) for your fiscal period ending in 2022 (if applicable)	.....	A
Total of amount A considered to be a taxable capital gain for the capital gains deduction	.....	3A
Your total capital gains deduction for 2022	.....	3B
Amounts 3A or 3B, whichever is less	.....	3C
Amount A minus amount 3C	.....	3D
Number of days the business is carried on after the end of the 2022 fiscal period, up to and including the date of death	.....	3E
Number of days the business is carried on that are in the regular fiscal period ending in 2022	.....	3F
Amount 3E divided by amount 3F	.....	3G
Amount 3D multiplied by amount 3G	.....	3H

Enter amount 3H at amount D below.

Optional income tax and benefit return, plus this form, for the short fiscal period

The optional income tax and benefit return includes the business income for the short fiscal period. The legal representative fills in the financial statements and this form for the time from the end of the regular fiscal period until the date of death. Fill in the form for the short fiscal period as follows:

- At amount A, enter the net income (loss) from the end of the regular fiscal period until the date of death
- At amount F, enter the additional business income from amount D of the Form T1139 for the final income tax and benefit return

For more information about filing returns for deceased persons, see Guide T4011, Preparing Returns for Deceased Persons.

Part 4 – Final net income (loss) of the business

Additional business income: Enter either amount B, C or 3H based on the formula that was used above	.....	D
Subtotal: Amount A plus amount D	1,092,595|78	E
Last year's additional business income: Enter amount D from last year's Form T1139	.....	F
Net income (loss) of the business: Amount E minus amount F – Report this amount on the appropriate line of your income tax and benefit return	1,092,595|78	G

Report amount G as self-employment income on your return:

- For business income, enter it at line 13500
- For professional income, enter it at line 13700
- For commission income, enter it at line 13900
- For farming income, enter it at line 14100
- For fishing income, enter it at line 14300

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Part 5 – Changing back to a fiscal period ending on December 31

Part 5 applies only to businesses that started before 2022 and that sent this form with their income tax and benefit return last year.

If you cancel your previous election so that your fiscal period now ends on December 31, you have to report your business income on a calendar-year basis in later years. Once you have changed your fiscal period end to December 31, you cannot change it back.

For more information on amount H and I or if you are a partner in a partnership, see Part 8 – Detailed information.

Net income (loss) for your **first** fiscal period that ends between January 1, 2022, and December 30, 2022

_____ **H**

Net income (loss) for the period that starts after the end of your first fiscal period in 2022, and up to December 31, 2022

_____ **I**

For more information on amounts H and I, see Part 8 – Detailed information.

Subtotal: Amount H plus amount I

_____ **J**

Last year's additional business income: Enter amount D from last year's Form T1139

_____ **K**

Net income (loss) of the business: Amount J minus amount K – Report this amount on the appropriate line of your income tax and benefit return

_____ **L**

Report amount L as self-employment income on your income tax and benefit return:

- For business income, enter it at line 13500
- For professional income, enter it at line 13700
- For commission income, enter it at line 13900
- For farming income, enter it at line 14100
- For fishing income, enter it at line 14300

Part 6 – Certification

Indicate your choice by ticking the box that applies to you:

☐ I choose to have a fiscal period that does not end on December 31.

☒ I have already elected to have a fiscal period that does not end on December 31 and I am using the form to calculate my additional business income to declare on my 2022 T1 tax return.

☐ I am cancelling my previous election to have a fiscal period that does not end on December 31 in order to have a fiscal period ending on December 31.

First name

Last name

Title

Telephone number

I certify that the information given on this form is correct and complete.

Signature

Date (YYYYMMDD)

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





Statement of Business or Professional Activities

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

Part 1 – Identification

Your name				Your social insurance number			
Nicos Constandinou				281 912 386			
Business name				Business number			
Nico Biz Quebec							
Business address							
18 Impasse des Faons							
City						Prov./Terr.	Postal code
Ste-Agathe-des-Monts						QC	J8C 0B7
Fiscal period	Date (YYYYMMDD)		Date (YYYYMMDD)	Was this your last year of business?			
From	2022-01-01	to	2022-06-30	Yes ☒ No ☐			
Main product or service						Industry code	
Social media marketing & management						(see Chapter 2 in Guide T4002) 541619	
Accounting method (commission only)	☐ Cash	☒ Accrual	Tax shelter identification number	Partnership business number	Your percentage of the partnership %		
Name and address of the person or firm preparing this form			MNP LLP				
			1155 René-Lévesque O. 23e étage				
			Montréal				
			QC H3B 2K2				

Part 2 – Internet business activities

If your web pages or websites generate business or professional income, fill in this part of the form.

How many Internet web pages and websites does your business earn income from? Enter "0" if none

Provide up to five main web page or website addresses:

http://

http://

http://

http://

http://

Percentage of your gross income generated from the web pages and websites
(If no gross income was generated from the Internet, enter "0") %

Handwritten signature

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Part 3A – Business income

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

Part 3B – Professional income

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

Note: New rules allow you to include your work-in-progress (WIP) progressively if you elected to use billed-basis accounting for the last tax year that started before March 22, 2017. Generally, for the first tax year that starts after March 21, 2017, you must include 20% of the lesser of the cost and the fair market value of WIP. The inclusion rate increases to 40% in the second tax year that starts after March 21, 2017, 60% in the third year, 80% in the fourth year and 100% in the fifth and all subsequent tax years. For more information, see Chapter 2 of Guide T4002.

Part 3A – Business income

Gross sales, commissions or fees (include GST/HST collected or collectible)	1,112,000	00	3A
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3A)			3B
Subtotal: Amount 3A minus amount 3B	1,112,000	00	3C
If you are using the quick method for GST/HST – Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method			3D
GST/HST remitted: (sales, commissions and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate			3E
Subtotal: Amount 3D minus amount 3E			3F
Adjusted gross sales: Amount 3C plus amount 3F (enter on line 8000 of Part 3C)	1,112,000	00	3G

Part 3B – Professional income

Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible			3H
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3H) and any WIP at the end of the year you elected to exclude			3I
Subtotal: Amount 3H minus amount 3I			3J
If you are using the quick method for GST/HST – Government assistance calculated as follows:			
GST/HST collected or collectible on professional fees eligible for the quick method			3K
GST/HST remitted: (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate			3L
Subtotal: Amount 3K minus amount 3L			3M
WIP at the start of the year, per your election to exclude WIP at the end of last year (see Guide T4002, Chapter 2)			3N
Adjusted professional fees: Amount 3J plus amount 3M plus amount 3N (enter on line 8000 of Part 3C)			3O

Part 3C – Gross business or professional income

Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	8000	1,112,000	00
Reserves deducted last year	8290		
Other income (specify)*:	8230		
Subtotal: Line 8290 plus line 8230			3P
Gross business or professional income: Line 8000 plus amount 3P	8299	1,112,000	00

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

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

* You may have received assistance from COVID-related measures from the federal, provincial or territorial governments. For more information, go to canada.ca/cra-coronavirus.

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

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Part 3D – Cost of goods sold and gross profit

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

Gross business income (line 8299 of Part 3C)			1,112,000	00	3Q
Opening inventory (include raw materials, goods in process and finished goods)	8300				3R
Purchases during the year (net of returns, allowances and discounts)	8320				3S
Direct wage costs	8340				3T
Subcontracts	8360				3U
Other costs	8450				3V
Subtotal: Add amounts 3R to 3V					3W
Closing inventory (include raw materials, goods in process and finished goods)	8500				
Cost of goods sold: Amount 3W minus line 8500	8518				
Gross profit (or loss): Amount 3Q minus line 8518			8519	1,112,000	00

Part 4 – Net income (loss) before adjustments

Gross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3D)				1,112,000	00	4A
Expenses (enter only the business part)						
Advertising	8521					4B
Meals and entertainment	8523					4C
Bad debts	8590					4D
Insurance	8690					4E
Interest and bank charges	8710					4F
Business taxes, licences and memberships	8760					4G
Office expenses	8810					4H
Office stationery and supplies	8811					4I
Professional fees (includes legal and accounting fees)	8860	2,500	00			4J
Management and administration fees	8871					4K
Rent	8910					4L
Repairs and maintenance	8960					4M
Salaries, wages and benefits (including employer's contributions)	9060					4N
Property taxes	9180					4O
Travel expenses	9200	3,267	01			4P
Utilities	9220	1,262	78			4Q
Fuel costs (except for motor vehicles)	9224					4R
Delivery, freight and express	9275					4S
Motor vehicle expenses (not including CCA) (amount 16 of Chart A)	9281	1,904	55			4T
Capital cost allowance (CCA). Enter amount ii of Area A minus any personal part and any CCA for business-use-of-home expenses	9936	1,402	92			4U
Other expenses (specify):	9270					4V
Total expenses: Total of amounts 4B to 4V	9368	10,337	26			
Net income (loss) before adjustments: Amount 4A minus line 9368			9369	1,101,662	74	

Part 5 – Your net income (loss)

Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income		1,101,662	74	5A
Canadian journalism labour tax credit allocated to you in the year (box 236 of your T5013 slip)				5B
GST/HST rebate for partners received in the year	9974			
Total: Amount 5A plus amount 5B plus line 9974		1,101,662	74	
Other amounts deductible from your share of net partnership income (loss) (amount 6F)	9943			
Net income (loss) after adjustments: Amount 5C minus line 9943		1,101,662	74	5D
Business-use-of-home expenses (amount 7P)	9945	9,066	96	
Your net income (loss): Amount 5D minus line 9945	9946	1,092,595	78	
Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below:				
• business income on line 13500				
• professional income on line 13700				
• commission income on line 13900				

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

CCA other than classes 10.1 and 13

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	Amount to be subtracted	3 Cost of additions in the year (see Areas B and C below)	4 Cost of additions from column 3 that are DIEPs (property must be available for use in the year) Note 1	5 Proceeds of dispositions in the year (see Areas D and E below)	6 Proceeds of dispositions of DIEP (enter amount from col. 5 that relates to DIEP from col. 4)	7** UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)
Class number	8 UCC of DIEP (col. 4 minus col. 6) Note 2	9 Immediate expensing amount for DIEPs Note 3	10 Cost of remaining additions after immediate expensing (col. 3 minus col. 4 plus col. 8 minus col. 9)	11 Cost of remaining additions from column 10 that are AIPs or ZEVs Note 4	12 Remaining UCC after immediate expensing (col. 7 minus col. 9).	13 Proceeds of dispositions available to reduce additions of AIPs and ZEVs (col. 5 minus col. 6 minus col. 10 plus col. 11). If negative, enter "0" Note 5	
							i ◀ Total immediate expensing claim for the year: Total of column 9
Class number	14 UCC adjustment for current-year additions of AIPs and ZEVs (col. 11 minus col. 13) multiplied by the relevant factor. If negative, enter "0" Note 6	15 Adjustment for current-year additions subject to the half-year rule. 1/2 multiplied by (col. 10 plus col. 6 minus col. 11 minus col. 5). If negative, enter "0"	16 Base amount for CCA (col. 12 plus col. 14 minus col. 15)	17 CCA rate %	18 CCA for the year (col. 16 multiplied by col. 17 or a lower amount, plus col. 9)	19 UCC at the end of the year (col. 7 minus col. 18)	
							▶

Total CCA for classes other than 10.1 and 13.

CCA Class 10.1

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Areas B and C below)	4 Cost of additions from column 3 that are DIEPs (property must be available for use in the year) Note 1	5 Proceeds of dispositions in the year (see Areas D and E below)	6 Proceeds of dispositions of DIEP (enter amount from col. 5 that relates to DIEP from col. 4)	7** UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)
1 10.1	18,860 54					18,860 54
Class number	8 UCC of DIEP (col. 4 minus col. 6) Note 2	9 Immediate expensing amount for DIEPs Note 3	10 Cost of remaining additions after immediate expensing (col. 3 minus col. 4 plus col. 8 minus col. 9)	11 Cost of remaining additions from column 10 that are AIPs or ZEVs Note 4	12 Remaining UCC after immediate expensing (col. 7 minus col. 9).	13 Proceeds of dispositions available to reduce additions of AIPs and ZEVs (col. 5 minus col. 6 minus col. 10 plus col. 11). If negative, enter "0" Note 5
1 10.1					18,860 54	
						i ◀ Total immediate expensing claim for the year: Total of column 9
Class number	14 UCC adjustment for current-year additions of AIPs and ZEVs (col. 11 minus col. 13) multiplied by the relevant factor. If negative, enter "0" Note 6	15 Adjustment for current-year additions subject to the half-year rule. 1/2 multiplied by (col. 10 plus col. 6 minus col. 11 minus col. 5). If negative, enter "0"	16 Base amount for CCA (col. 12 plus col. 14 minus col. 15)	17 CCA rate %	18 CCA for the year (col. 16 multiplied by col. 17 or a lower amount, plus col. 9)	19 UCC at the end of the year (col. 7 minus col. 18)
1 10.1			18,860 54	30.00	1,402 92	16,054 71
Total CCA for class 10.1. ▶						1,402 92
Total CCA claim for the year: Total of column 18 (enter on line 9936 of Part 4, amount ii minus any personal part and any CCA for business-use-of-home expenses***) ▶						1,402 92 ii

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

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

Note 1: Columns 4, 6, 8 and 9 apply only to designated immediate expensing properties (DIEPs). See subsection 1104(3.1) of the federal Income Tax Regulations for definitions. A DIEP is a property that you acquired after December 31, 2021, and that became available for use in the current year. For more information, see Guide T4002.

Note 2: The amount you enter in column 8 must not exceed the amount in column 7. If the amount in column 7 is negative, enter "0."

Note 3: The immediate expensing applies to DIEPs included in column 8. The total immediate expensing amount for the tax year (total of column 9) is limited to the lesser of:

- the immediate expensing limit, which is equal to one of the following, whichever is applicable:
 - \$1.5 million, if you are not associated with any other eligible person or partnership (EPOP) in the tax year
 - amount iii of Area G, if you are associated with one or more EPOPs in the tax year
 - zero, if you are associated with one or more EPOPs and an agreement that assigns a percentage to one or more of the associated EPOPs was not filed with the minister in a prescribed form
 - any amount allocated by the minister under subsection 1104(3.4) of the Regulations
- the UCC of DIEPs in column 8
- the amount of income, if any, earned from the source of income that is a business (before any CCA deductions) in which the relevant DIEP is used for the tax year

For more information, see Guide T4002.

Note 4: Columns 11, 13 and 14 apply only to accelerated investment incentive properties (AIIPs) (see subsection 1104(4) of the federal Income Tax Regulations for the definition), zero-emission vehicles (ZEVs), zero-emission passenger vehicles (ZEPVs) and other eligible zero-emission automotive equipment and vehicles that become available for use in the year. In this chart, ZEV represents zero-emission vehicles, zero-emission passenger vehicles and other eligible zero-emission automotive equipment and vehicles. An AIIP is a property (other than ZEV) that you acquired after November 20, 2018, and that became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and that became available for use before 2028, or eligible zero-emission automotive equipment and vehicles included in Class 56 acquired after March 1, 2020, and that became available for use before 2028. For more information, see Guide T4002.

Note 5: The proceeds of disposition of a ZEPV that has been included in Class 54 and that is subject to the \$59,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$59,000 as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, you will have to adjust the actual cost of the vehicle for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. The proceeds of disposition of a passenger vehicle purchased after April 18, 2021, that has been included in Class 10.1 and that is subject to the \$34,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$34,000 as a proportion of the actual cost of the vehicle. If the passenger vehicle in Class 10.1 is not designated for immediate expensing treatment, this special rule does not apply. For more information on proceeds of disposition, read "Class 10.1 (30%)" and "Class 54 (30%)" in Guide T4002.

Note 6: The relevant factors for properties available for use before 2024 are 2 1/3 (Classes 43.1, 54 and 56), 1 1/2 (Class 55), 1 (Classes 43.2 and 53), 0 (Classes 12, 13, 14 and 15) and 1/2 for the remaining AIIPs.

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

Area B – Equipment additions in the year

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

Area C – Building additions in the year

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

Area D – Equipment dispositions in the year

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

Note: If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Area E – Building dispositions in the year

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

Note: If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Area F – Land additions and dispositions in the year

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

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

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

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

If you answered yes, fill in the table below.

Enter the percentage assigned to each associated EPOP (including your business) as determined in the agreement.
This percentage will be used to allocate the immediate expensing limit. The total of all percentages assigned under the agreement should not exceed 100%. If the total does exceed 100%, then the associated group has an immediate expensing limit of zero. For more information about the immediate expensing limit, see Guide T4002.

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

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

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

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

Attached Schedule with Total

Véhicule no 1 – Tableau A – Dépenses relatives aux véhicules à moteur – Carburant (essence, propane, huile, électricité)

Title Vehicle no. 1 – Chart A – Expenses related to motor vehicles – Fuel (gasoline, propane, oi

Explanatory note
to estimate at 1.80\$/L on average for 2022

Description	Operator (Note)	Amount
Estimate \$ per 10L/100KM for 20,000 km		3,600 00
prorate for the year	*	0 50
	Total	1,800 00

Note: The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula 1+2*3 will not result in the same thing as the formula 1+3*2.



Attached Schedule with Total

Entretien

Title Maintenance

Description	Operator (Note)	Amount
Camera System		3,495 25
generator	+	26,746 00
	Total	30,241 25

Note: The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula 1+2*3 will not result in the same thing as the formula 1+3*2.



T2125 – Calculating Vehicle Expenses for Business Use Purposes

Self-employment statement

Business name <u>Nico Biz Quebec</u>	Fiscal period from: <u>2022-01-01</u> to <u>2022-06-30</u>
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Motor vehicle description

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3
Make	<u>Jeep</u>		
Model	<u>Grand Cherokee</u>		
Year	<u>2021</u>		
Date of acquisition	<u>2021-05-07</u>		
Date of disposition (if in the year)			
Partnership's vehicle	☐	☐	☐

Kilometres

Number of kilometres driven during the fiscal period to earn business income	<u>10,000</u>		1
Total kilometres driven in the fiscal period	<u>20,000</u>		2
Percentage of business use	<u>50.00 %</u>	<u> </u> %	<u> </u> %

GST/HST rebate for eligible expenses on which the GST and HST have been paid

Select this box if a GST/HST rebate can be claimed for one or more vehicles ☐

Chart A – Expenses related to motor vehicles

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3	
Fuel (gasoline, propane, oil, electricity)	<u>1,800</u> <u>00</u>			3
Interest (see chart B below)	+			4
Interest on a motor vehicle other than an automobile	+			5
Insurance	<u>1,132</u> <u>21</u>			6
Licence and registration fees	<u>132</u> <u>30</u>			7
Maintenance and repairs	<u>744</u> <u>59</u>			8
Leasing costs (see chart C below)	+			9
Other expenses (specify)				
	+			10
Total motor vehicle expenses (total of lines 3 to 10)	<u>=</u> <u>3,809</u> <u>10</u>			11
Business part: (line 1 ÷ line 2 x line 11)	<u>1,904</u> <u>55</u>			12
Parking fees related to business activities	+			13
Additional business insurance	+			14
Reimbursement, rebates	-			15
Eligible motor vehicle expenses	<u>=</u> <u>1,904</u> <u>55</u>			
Sole owner – Total expenses related to motor vehicles (without CCA)			<u>=</u> <u>1,904</u> <u>55</u>	
Partnership – Total expenses related to motor vehicles (without CCA)			<u>=</u>	

Chart B – Eligible interest for passenger vehicles

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3	
Total interest payable (accrual accounting) or paid (cash basis) in the fiscal period				A
Number of days in the fiscal period during which interest was payable	<u>181</u>			
Multiply by the daily rate	x	<u>10.00</u>	<u>10.00</u>	B
Eligible interest expenses (A or B, whichever is less)	<u>=</u> <u>1,810</u> <u>00</u>			



T1-2022

Protected B when completed

Statement of investment income, carrying charges, and interest expenses

Use this worksheet to calculate the amounts to report on your return. Complete the charts for the lines that apply to your situation.
Keep this worksheet for your records.

Do not attach this worksheet to the return you send to the CRA.

Lines 12000, 12010, 12100, and 22100 – Statement of investment income, carrying charges, and interest expenses

For more information, see lines 12000, 12100, and 22100 in the guide.

I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

Taxable amount of dividends **other than eligible dividends** (specify):

Deemed dividend as part of the transfer of a family business	x	1.15		
--	---	------	--	--

Enter this amount on line 12010 of your return. 12010

--	--

Taxable amount of **eligible dividends** (specify):

Deemed dividend as part of the transfer of a family business	x	1.38		
--	---	------	--	--

Slip	Issuer	Taxpayer share and exchange rate		
T5	TD WATERHOUSE CANADA INC.		377	25
T5	TD WATERHOUSE CANADA INC.		803	74

Compensatory dividend payments (attributable to slips) x 1.38
Enter this amount on line 12000 of your return. 12000

1,180	99
-------	----

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

Specify:

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

Slip	Issuer	Taxpayer share and exchange rate		
T3	VANGUARD S & P 500 INDEX		1,210	54
T3	VANGUARD S & P 500 INDEX		3,918	69
T5	TD WATERHOUSE CANADA INC.		354	40
T5	TD WATERHOUSE CANADA INC.		585	02

Enter this amount on line 12100 of your return. 12100

6,068	65
-------	----

III – Carrying charges, interest expenses, and other expenses

Carrying charges (specify):

TD 1,147 46

Interest expenses (specify):

Enter this amount on line 22100 of your return. 22100

1,147	46
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Federal Foreign Tax Credits

Protected B when completed

Use this form to calculate the amount you can deduct from your federal tax for 2022. If this claim is for a year before 2022, go to canada.ca/cra-forms to get a previous version of this form.

You can claim this credit if you were resident in Canada at any time in the tax year and you had to include, on your Canadian return, income sourced from a country other than Canada for which you paid non-business or business taxes to that foreign country.

Submit only one Form T2209 per taxation year. If your total foreign taxes paid to **all foreign countries was more than \$200**, calculate the total foreign taxes paid for each foreign country on a separate sheet and enter the total on this form.

For more information, see Income Tax Folio S5-F2-C1, Foreign Tax Credit.

Country or countries for which you are making this claim: États-Unis

Federal non-business foreign tax credit

Non-business income tax paid to a foreign country ⁽¹⁾ **43100** 910|27 • 1

Net foreign non-business income ⁽²⁾ **43300** 6,068|00 x Basic federal tax ⁽⁴⁾ 277,509|88 = 1,551|78 2
Net income ⁽³⁾ 1,085,157|48

Enter the amount from line 1 or line 2, whichever is less. **Federal non-business foreign tax credit** 910|27 3

Federal business foreign tax credit

Business income tax paid to a foreign country ⁽⁵⁾ for the year, plus any unused foreign tax credits for that country for the 10 ⁽⁶⁾ years before, and the 3 years after this year **43400** • 4

Net foreign business income ⁽⁷⁾ **43900** 00 x Basic federal tax ⁽⁸⁾ 277,509|88 = 5
Net income ⁽³⁾ 1,085,157|48

Federal surtax on income you earned outside Canada: amount from line 10 of Part 2 of Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions, or 48% of the amount from line 42900 of your return. Enter the amount that applies to the country or countries you identified at the top of this page. 6
Add lines 5 and 6. 7

Add basic federal tax ⁽⁸⁾ and the amount from line 6. 277,509|88 8
Enter the amount from line 3, if any. 910|27 9
Line 8 minus line 9 276,599|61 ► 276,599|61 10

Enter the amount from line 4, 7, or 10, whichever is less. **Federal business foreign tax credit** 11

Federal foreign tax credit

Add lines 3 and 11. **Federal foreign tax credit** 910|27 12

The amount on line 12 should not be more than the amount on line 42900 of your return.
Enter the amount from line 12 on line 40500 of your return.

See the privacy notice on your return.

(1) **Non-business income tax paid to a foreign country**

Total of non-business income or profits tax you paid to that country or to a political subdivision of that country for the year, minus any part of this tax that is deductible under subsection 20(11) or deducted under subsection 20(12) of the Act. Non-business income tax paid to a foreign country does not include tax that can reasonably be attributed to an amount that:

- any other person or partnership has received, or is entitled to receive from the foreign country
- relates to taxable capital gains from that country, and you or your spouse or common-law partner claimed a capital gains deduction for that income
- was deductible as income exempt from tax under a tax treaty between Canada and that country
- was taxable in the foreign country because you were a citizen of that country, and relates to income from a source within Canada

Note

Any amount of tax you paid to a foreign government in excess of the amount you had to pay according to a tax treaty is considered a voluntary contribution and does not qualify as foreign taxes paid.

(2) **Net foreign non-business income**

Net amount you calculate when the non-business income you earned in a foreign country is more than the non-business losses you incurred in that country. When you calculate the non-business income and losses, claim the allowable expenses and deductions relating to the foreign income or loss. Subtract all of the following from your foreign non-business income:

- your income from that foreign country for which you claimed a capital gains deduction
- your income that was, under a tax treaty between Canada and that country, deductible as exempt from tax in Canada or in that country
- your foreign resource and exploration and development expenses
- a deduction you claimed under subsections 20(11) or 20(12) and under subsection 4(3) of the Act relating to the foreign income, including any deduction claimed for:
 - your foreign union dues
 - your contributions to a foreign pension plan or a social security arrangement
 - your foreign carrying charges

Do **not** reduce your foreign non-business income by any deduction you claimed for a dividend you received from a controlled foreign affiliate. If your net foreign non-business income is more than your net income, use your net income in the calculation.

For more information on deductions claimed under subsections 20(11) and 20(12) of the Act, see Income Tax Folio S5-F2-C1, Foreign Tax Credit.

Note

Include only your foreign non-business income for the part of the year you were a resident of Canada.

(3) **Net income**

Line 23600 of your return **plus** the amount on line 68360 of Form T1206, Total split income, **minus** any:

- amount deductible as a Canadian Forces personnel and police deduction (line 24400 of your return)
- amount deductible as security options deductions (line 24900 of your return)
- amount deductible as an other payments deduction (line 25000 of your return)
- net capital losses of other years you claimed (line 25300 of your return)
- capital gains deduction you claimed (line 25400 of your return)
- amounts deductible as net employment income from a prescribed international organization, as foreign income exempt under a tax treaty, or as adult basic education tuition assistance (included on line 25600 of your return)



(4) **Basic federal tax**

Line 42900 of your return **plus** any:

- federal dividend tax credit (line 40425 of your return)
- federal surtax on income you earned outside Canada (line 10 of Part 2 of Form T2203 or 48% of the amount from line 42900 of your return)

minus any:

- refundable Quebec abatement (line 44000 of your return or line 15 of Part 2 of Form T2203)
- federal refundable First Nations abatement (line 44100 of your return)

Note

If you were a resident of Quebec, **basic federal tax** is the amount on line 42900 of your return **plus** any:

- federal dividend tax credit (line 40425 of your return)

minus any:

- refundable Quebec abatement (line 44000 of your return or line 15 of Part 2 of Form T2203)

(5) **Business income tax paid to a foreign country**

Total of business income or profits tax you paid to a country or a political subdivision of a country for the year (see note 2 below). It does not include any part of the business income tax that can be reasonably attributed to an amount that any other person or partnership has received or is entitled to receive from a country, or that was payable on income that was exempt from tax under a tax treaty between Canada and that country.

Note 1

Any amount of tax you paid to a foreign government in excess of the amount you had to pay according to a tax treaty is considered a voluntary contribution and does not qualify as foreign taxes paid.

Note 2

If you were a resident of Quebec, multiply this amount by 55%.

(6) **Unused business foreign tax credits**

Unused business foreign tax credits can be carried forward 10 years and carried back 3 years.

(7) **Net foreign business income**

Net amount by which the business income you earned in a foreign country is more than the business losses you incurred in that country. When you calculate the business income and losses, claim the allowable expenses and deductions relating to the foreign income or loss, including foreign resource and exploration and development expenses. Also reduce your foreign business income by any income from that country that was, under a tax treaty between Canada and that country, exempt from tax in Canada or in that country. If your net foreign business income is more than your net income, use your **net income** in the calculation.

Note

Include only the foreign business income for the part of the year you were a resident of Canada.

(8) **Basic federal tax**

Line 42900 of your return **plus** any federal dividend tax credit (line 40425 of your return).

Note

If you were a resident of Quebec, these instructions do not apply. Instead follow the instructions in the note provided under footnote (4) above to calculate the "Basic federal tax" (8) at line 5 of this form.

Federal Foreign Tax Credits

Use this form to calculate the amount you can deduct from your federal tax for 2022. If this claim is for a year before 2022, go to canada.ca/cra-forms to get a previous version of this form.

You can claim this credit if you were resident in Canada at any time in the tax year and you had to include, on your Canadian return, income that came from a foreign country for which you paid non-business or business taxes to that foreign country.

Submit only one Form T2209. If your total foreign taxes paid to **all foreign countries was more than \$200**, calculate the total foreign taxes paid for each foreign country on a separate sheet and enter the total on this form.

For more information, see Income Tax Folio S5-F2-C1, Foreign Tax Credit.

Country or countries for which you are making this claim: United States

Foreign non-business income

Investment income

Originating from	Gross foreign income	Other expenses	Net foreign income before 20(11/12)	Foreign income tax paid in the year	Tax treaty withholding rate (%)	Calculate deduction under ss. 20(11)	Subsection 20(11) deduction	Non-eligible foreign tax
T3	1,210 54		1,210 54	187 99	15.00			6 41
T3	3,918 69		3,918 69	608 52	15.00			20 72
T5	354 40		354 40	53 17	15.00			0 01
T5	585 02		585 02	87 73	15.00			
Total	6,068 65 *		6,068 65	937 41	N/A	N/A		27 14
Total foreign non-business income	6,068 00		6,068 00	937 41	N/A	N/A		27 14

Non-business income tax paid to a foreign country 910 27 1

Net foreign non-business income⁽¹⁾ 6,068 00 X Basic federal tax 277,509 88 = 1,551 78 2
Net income 1,085,157 48

Enter the amount from line 1 or line 2, whichever is **less** 910 27 3 **Federal non-business foreign tax credit**

Foreign business income

Unused foreign tax credit with respect to that country for the 10 previous years and the 3 years subsequent years 4

Business income tax paid to a foreign country for the year 5

Add lines 4 and 5 6

Net foreign business income⁽¹⁾ 00 X Basic federal tax 277,509 88 = 7
Net income 1,085,157 48

Federal surtax on income you earned outside Canada: amount from line 10 of Part 2 of Form T2203, Provincial and Territorial Taxes for 2022 – Multiple Jurisdictions, **or** 48% of the amount from line 42900 of your return. Enter the amount that applies to the country or countries you identified at the top of this page. + 8

Add lines 7 and 8. = 9

Add basic federal tax and the amount from line 8. 277,509 88 10

Enter the amount from line 3, if any. - 910 27 11

Line 10 minus line 11 = 276,599 61 12

Enter the amount from line 6, 9, or 12, whichever is the **less**. 276,599 61 13 **Federal business foreign tax credit**

Add lines 3 and 13. 910 27 14 **Federal foreign tax credit**

The amount on line 14 should not be more than the amount on line 42900 of your return.

Enter the amount from line 14 on line 40500 of your return.

(1) When calculating the foreign tax credit, the CRA does not take into account the cents portion of the foreign income.

1	CONSTANDINOU	7	18	IMPASSE DES FAONS
2	NICOS	8	STE-AGATHE-DES-MONTS	QC 9 J8C 0B7
3	4 1	5	6 1980 11 12	SN 6228 3865 66486
552				
31		32		466
11 281 912 386	122	248 4,574.52	397.1	470 105,257.55
12 1	123	250	398.1	474
13	166 855.79	252	414	476
17 18	167	260	415 138.18	478
1801	128 1,180.99	275 1,088,154.36	422	480
1802	130 6,068.65	276	424	475 105,257.55
19	168	278	431	477
20	136	287	432 268,150.71	479 105,257.55
21	139 20,034.04	289	437	498 514 578 8990
2111 2112	142	290	438	499
2113 22	147	292	439 772.64	
23 24	148	293	441	515
36	154	295	443	516 VP
37	169	297	445 7,552.20	517
41	164 1,096,827.66	299 1,088,154.36	446 1,000.00	556 5000 X
50 52	199 1,124,111.34	358	447 710.00	94 248.1 02
51	201 1,235.00	361	450 278,185.55	95 289.1
96	205	367	451	106 390.1
96.1	207	376	451.1	149 403
97	212	378	451.3	153 404
98	214 29,000.00	381	452	206 405
98.1	224	385	453 172,928.00	249 436
100	225	390	454	277 442
102	228	391	455	286 444
101	231 1,147.46	392	456	296 449
105	233	393	457	461
165	234	395	481	
107	236	396 1,500.00	458	
110	241	397	459	
111	245	398	460	
114	246	399 3,921.45	462	
119		401 272,210.34	463	

I certify that the data entered on this form corresponds to the data in the income tax return. The information given in this return and in the attached documents is accurate and complete, and fully discloses all 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 elected to add part of my spouse's retirement income to my income.

Signature

2023-04-27
Date

TPF-1.X-V 3
IndAmend

This form must be submitted to Revenu Québec.

 J201 ZZ 74504849



Prescribed form

REVENU

QUÉBEC



CONSTANDINOU

NICOS

281 912 386

Keying Summary for the Schedules
of the Income Tax Return and for
Forms TP-25-V, TP-59.S-V, TP-274-V,
TP-752.PC-V and TP-1029.TM-V

2022

Authorization number: RQ22-TP10

TPF-1.X-V (2022-10)
Page 2

Schedule F	74			Schedule K		Schedule P
20	75			37		5
30	77			41	17,940.00	13
31	94			42		15
33	96.1			44		22
41	98	20,034.04		48	1,070,214.36	30
42				50	64	32
44	Schedule J			51	65	33
45	2			52	66	34
60	4	5	6	53	67	35
62	7			54	68	42
				55	69	49
Schedule G	8			56	70	50
10	9		9.1	57	71	
11	101		19	58	72	51
12	111		20	59	73	53
13	121		21	60	74	57
14	131		23	61	75	60
15	141		24	62	76	74
16	151		301	84	710.00	86
18	161		302	91		87
19	171		321	98	710.00	90
22	181		34			
24	191		36	Schedule L		Schedule T
28	201		50	12	1,112,000.00	34
32	211		52	22	1,096,827.66	38
36	223		54	13		40
38	224		56	23		40.5
44	225		75	14		40.6
46	226		81	24		40.7
47	227		88	15		41
48	10		90	25		44
51	11			16		46
53	12			26		48
55	13			28		51
55.1	14			29		66
54	15			34	1,096,827.66	68
56	16			40		
58	17					
63	18					

CONSTANDINOU	NICOS				281 912 386
TP-128-V		32 X	34 541619	38	100.00
11		40			
16					
18		41			
20	32	33	34		
36	38				
51	56				
110	380	65		228	2,500.00
200	390	67		230	
210	391	69		232	
212	393	71		234	
214	394	73		236	
216	401	75		238	1,262.78
228	402	110	1,112,000.00	240	1,402.92
230	403	113		242	
234	403.1	114		246	
238	404	122		252	1,101,662.74
246	409	124		253	
310	411	126		255	
312	412	128		258	4,835.08
314	413	132		264	1,096,827.66
330	413.1	134		300	20,000.00
338	414	136		301	50.00
346	419	138		314	
350	421	140		315	1,264.51
370	422	144		316	
372	423	200		317	2,544.59
373	423.1	202		319	
375	424	204		401	10.1
377	429	206		402	18,860.54
	600	208		403	
TP-80-V		210		403.1	
6 X	7	212		404	
14 NICO BIZ QUEBEC	8	214		409	2,805.83
		216		411	
16	18	218		412	
		220	1,904.55	413	
18 STE-AGATHE-DES-MONTS		222		413.1	
20 J8C 0B7	21 281 912 386	224	3,267.01	414	
22	TQ	226		419	
24	SP			421	
28 2022 01 01	30 2022 06 30				

CONSTANDINOU
TP-80-V (continued)

NICOS

281 912 386

422	512	293.56
423	514	42,318.93
423.1	516	33,855.14
424	517	
429	518	8,463.79
431	522	4,231.90
432	524	
433	526	
433.1	526.1	4,835.08
434	527	4,835.08
439	528	
441	530	4,835.08
442	534	
443	536	4,835.08
443.1		

TP-80.1-V

12 281 912 386

444	609	
449	611	
451	630	
452	640	
453	641	
453.1	642	
454		
457		2,805.83
458		1,402.91
459		
470		
471		
472		
473		
474		
475		
476		
477		
490		
500		3,015.88
501		2,412.70
505		1,570.76
506		30,241.25
508		7,207.60
510		3,005.76





INCOME TAX RETURN

2022

TP-1.D-V

AUTHORIZATION NUMBER

RQ22-TP10

Information about you

(see the guide)

1 Last name
Constandinou

2 First name
Nicos

6 Date of birth
1980-11-12
YYYY MM DD

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 Street number Street name, P.O. box
18 Impasse des Faons

8 City, town or municipality Province Postal code
Ste-Agathe-des-Monts QC J8C 0B7

11 Social insurance number 281 912 386

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

Your situation on **December 31, 2022** (see the definition of "spouse on December 31, 2022," 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 2021, enter the date of the change.

13 20
YY MM DD

19 If you did not earn any income, enter 0.

Date of bankruptcy (where applicable) 21 2022
MM DD

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. ☐

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

Tax residence status

If, on December 31, 2022, you were not resident in Québec, 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
YY MM DD YY MM DD

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

20 enter the **date of death**. 20
YY MM DD

If the above information concerns a deceased person, enter the **date of death**. 20
YY MM DD

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, 2022

31 Last name

32 First name

36 Date of birth
YYYY MM DD

37 If your spouse died in 2022, enter the **date of death**. 2022
MM DD

41 Social insurance number

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

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

52 See line 17 in the guide.



Solidarity tax credit

To make sure you get the full amount of the credit, complete **Schedule D** and sign up for **direct deposit**. See the guide.

Keep this form for your files.



I201 ZZ 73504849

(Signature)

Prescribed form

Total income

If you held employment outside Canada, check this box.				94	
If you held employment in Canada, outside Québec, check this box.				95	
CPP contribution (see the guide)	96		QPP contribution, <i>RL-1 slip, box B</i>	98	
Pensionable earnings (CPP)	96.1		Pensionable salary or wages (QPP), <i>RL-1 slip, box G</i>	98.1	
QPIP premium, <i>RL-1 slip, box H</i>	97		(see the guide)		
Commissions received, <i>RL-1 slip, box M</i>	100		Taxable benefit, <i>RL-1 slip, boxes G-1 and L-2</i>	102	
Employment income, <i>RL-1 slip, box A</i>				101	
Correction of employment income, if you received an RL-22 slip (Work Chart 105)				+	105
Other employment income (see the guide)				Specify:	106 0
Premiums paid to a wage loss replacement plan				165	
Parental insurance benefits, <i>RL-6 slip, box A</i>				+	110
Employment Insurance benefits, <i>T4E slip</i>				+	111
Old Age Security pension (see the guide)				+	114
QPP or CPP benefits, <i>RL-2 slip, box C</i>				+	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	855 79		
	Actual amount of ordinary dividends	167		Taxable amount	+
Interest and other investment income				+	128 1,180 99
Rental income.				+	130 6,068 65
Attach form TP-128-V or your financial statements. Gross income				168	
				Net income	+
Taxable capital gains (see the guide). Complete Schedule G.				+	136 20,034 04
Support payments received (taxable amount)				+	139
Social assistance payments, <i>RL-5 slip, box A</i> , and similar financial assistance, <i>RL-5 slip, box B</i>				+	142
Income replacement indemnities and net federal supplements				Specify:	147
Other income (see the guide)				CRSB, CRCB or CWLB	16
				Specify:	149
Net business income (line 34 of Schedule L)				+	153
				+	154
				+	164 1,096,827 66
Add lines 101 and 105 through 164.				Total income	= 199 1,124,111 34

Net income

Deduction for workers (see the guide)	201	1,235 00
Registered pension plan (RPP) deduction, <i>RL-1 slip, box D</i>	+	205
Employment expenses and deductions	Specify:	206
RRSP or PRPP/VRSP deduction	HBP or LLP	212
Support payments made (deductible amount). See the guide.	+	214 29,000 00
Recipient's social insurance number	224	
Moving expenses. Complete form TP-348-V.	+	225
Carrying charges and interest expenses (see lines 231 and 260 in the guide)	+	228
Business investment loss. Complete form TP-232.1-V.	+	231 1,147 46
Total losses	233	
Allowable loss	+	234
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 02
Other deductions (see the guide)	Specify:	249
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 35,956 98
Subtract line 254 from line 199.		= 256 1,088,154 36
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 1,088,154 36



I202 ZZ 73504850

Taxable income

TP-1.D-V (2022-12) Page 3

Amount from line 275										275	1,088,154	36						
Adjustment of deductions (see the guide)										Specify:	277		+	276				
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)													+	278				
Add lines 275 through 278.													=	279	1,088,154	36		
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 an Indian													+	293				
Deductions for certain income (see the guide)													+	295				
Miscellaneous deductions (see the guide)										Specify:	296		+	297				
Add lines 287 through 297.										Total deductions			=	298				
Subtract line 298 from line 279. If the result is negative , enter 0.														298				
														Taxable income	=	299	1,088,154	36

Non-refundable tax credits

Basic personal amount					
Adjustment for income replacement indemnities (see the guide)					
Subtract line 358 from line 350.					
Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B.					
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A.					
Amount for a severe and prolonged impairment in mental or physical functions (see the guide)					
Add lines 359 through 376.					
Multiply line 377 by 15%.					
Expenses for medical services not available in your area					
Medical expenses. Complete Schedule B.					
Interest paid on a student loan. Complete Schedule M.					
Add lines 378 through 385.					
Multiply line 388 by 20%.					
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide) Specify:					
Tax credit for career extension (see the guide)					
Tax credit for recent graduates working in remote resource regions. Complete form TP-776.1.ND-V.					
Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395					
Home buyers' tax credit. Complete form TP-752.HA-V.					
Tax credit for union, professional or other dues x 10%					
Tax credit for tuition or examination fees. Complete Schedule T.					
Tax credit for tuition or examination fees transferred by a child (see the guide)					
Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1.					
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						401 272,210 34		
Non-refundable tax credits (line 399)						-			406 3,921 45		
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						413 268,288 89		
If you are completing Part 4 of form TP-766.2-V , check box 405.			405			=					
Tax credit for contributions to authorized Québec political parties (Work Chart 414)			414								
Dividend tax credit			+			415 138 18					
Tax credits for Capital régional et coopératif Desjardins shares, <i>RL-26 slip, boxes B and D</i>			+			422					
Tax credit for a labour-sponsored fund (see the guide)			+			424					
Add lines 414 through 424.			=			425 138 18			▶ 425 138 18		
Subtract line 425 from line 413. If the result is negative , see line 431 in the guide.						=			430 268,150 71		
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.						=			432 268,150 71		



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2023-04-27 16:24

Amount from line 432

432	268,150	71
-----	---------	----

Annual registration fee for the enterprise register (see the guide)

437	2 2
-----	-----

Is the information in the enterprise register correct?

436	☐ Yes ☐ No
-----	--

QPIP premium on income from self-employment or employment outside Québec. Complete Schedule R.

438		
439	772	64

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		
444		
445	7,552	20
446	1,000	00

QPP contribution on income from self-employment (Work Chart 445)

447	710	00
-----	-----	----

Contribution to the health services fund. Complete Schedule F.

Premium payable under the Québec prescription drug insurance plan. Complete Schedule K or enter the number corresponding to your situation in box 449.

449		
-----	--	--

Add lines 432 through 447.

Income tax and contributions		=	450	278,185	55
------------------------------	--	---	-----	---------	----

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	172,928	00
-----	---------	----

Transferable portion of the income tax withheld for another province

454		
-----	--	--

Tax credit for childcare expenses. Complete Schedule C.

455		
-----	--	--

Tax credits respecting the work premium. Complete Schedule P.

456		
-----	--	--

QPIP overpayment

457		
-----	--	--

Tax credit for home-support services for seniors. Complete Schedule J.

458		
-----	--	--

QST rebate for employees and partners

459		
-----	--	--

Tax shield

460		
-----	--	--

Other credits (see the guide) Specify:

461		
-----	--	--

Senior assistance tax credit

462		
-----	--	--

Add lines 451.2 through 463.

463		
-----	--	--

Income tax paid and other credits

465	172,928	00
-----	---------	----

Financial compensation for home-support services (see the guide)

466		
-----	--	--

Add lines 465 and 466.

468	172,928	00
-----	---------	----

Subtract line 468 from line 450.

468	172,928	00
470	105,257	55

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

Refund

Amount from line 470, if it is negative

474		
-----	--	--

Refund transferred to your spouse. See the guide before entering an amount.

476		
-----	--	--

Subtract line 476 from line 474.

478		
-----	--	--

Accelerated refund (see the guide)

480		
-----	--	--

Balance due

Amount from line 470, if it is positive

475	105,257	55
-----	---------	----

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.

479	105,257	55
-----	---------	----

Balance due

Amount paid. Complete the remittance slip and make your cheque or money order payable to the Minister of Revenue of Québec.

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 2023-04-27

Area code Telephone (home or cell)

498	(514) 578-8990
-----	----------------

Area code Telephone (work)

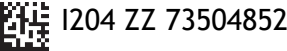
499	
-----	--

Extension

--	--

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

Revenu Québec





Tax Relief Measures

Schedule B – F-V (2022-12) Page 1

B
Schedule

If you and your spouse on December 31, 2022, are both entering an amount on line 361, 381 or 462 of your respective returns, you must each file your own Schedule B.

Authorization number: RQ22-TP10

A Family income

Amount from line 275 of your return		10	1,088,154	36
Amount from line 275 of your spouse's return (spouse on December 31, 2022)	+	12		
Add lines 10 and 12.		14	1,088,154	36
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, 2022, and the amount on line 18 is more than \$78,261, or if you did not have a spouse on December 31, 2022, and the amount on line 18 is more than \$56,245.

Amount from line 14		15	1,088,154	36
	–	16	36,590	00
Subtract line 16 from line 15. If the result is negative , enter 0.	=	18	1,051,564	36

If, **throughout 2022**, 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 **\$1,850**. See line 361 in the guide.

Additional amount for a person living alone (single-parent family). See line 361 in the guide.

Social insurance number of the child 18 or older	21.1	+	20	1,850	00
If you were born before January 1, 1958, enter \$3,395 .		+	21		
If your spouse on December 31, 2022, was born before January 1, 1958, enter \$3,395 .		+	22		
If you entered an amount on line 122 or 123 of your return, complete the work chart below.		+	23		
If your spouse on December 31, 2022, entered an amount on line 122 or 123 of his or her return, complete the work chart below.		+	27		
Add lines 20 through 28.		+	28		
		=	30	1,850	00
Amount from line 18	1,051,564	–	31	197,168	32
Subtract line 31 from line 30. If the result is negative , enter 0.					
Amount to which you or, if applicable, your spouse is entitled					
Amount claimed on line 361 of your spouse's return (spouse on December 31, 2022)		–	32		
Subtract line 33 from line 32. Carry the result to line 361 of your return.		=	33		
Age amount, amount for a person living alone and amount for retirement income					
		=	34		

WORK CHART – Amount for retirement income

	You	Your spouse on December 31, 2022
Total of the amounts from lines 122 and 123 of the 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 \$3,017). Carry this amount to line 27 and/or line 28, as applicable.	x	1.25
	=	9

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 the documents you submit to Revenu Québec.



I2B1 ZZ 73506649

[Handwritten signature]

Prescribed form **B**

C Medical expenses

Medical expenses (see line 381 in the guide)

Family income (amount from line 14)

Multiply line 37 by 3%.

Subtract line 39 from line 36. If the result is negative, enter 0.

Carry this amount to line 381 of your return.

361,57300

371,088,15436

3932,64463

3832,64463

Medical expenses

40

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, 2022.
- You were resident in Canada throughout 2022.
- You were 18 or older on December 31, 2022.
- Your work income (line 10 of the work chart under point 1 at line 462 in the guide) is \$3,260 or more.

You are not entitled to this credit if the amount on line 14 is over \$50,115.

Amount from line 40 above

Disability supports deduction (see line 250, point 7, in the guide)

Add lines 41 and 42.

Family income (amount from line 14)

Subtract line 46 from line 45.

If the result is negative, enter 0.

Subtract line 48 from line 44. If the result is negative, enter 0.

Carry this amount to line 462 of your return.

41

42

43

4524,63500

4624,63500

47

48

Refundable tax credit for medical expenses

50

Maximum \$1,274

x 25%

x 5%

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, 2022.
- You were 70 or older on December 31, 2022.

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

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

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

Add lines 64 and 66.

Multiply line 67 by 20%. Carry the result to line 462 of your return.

60

6225000

64

66

67

69

Independent living tax credit for seniors

20 %

Enclose this schedule with the documents you submit to Revenu Québec.



I2B2 ZZ 73506650

B

REVENU
QUÉBEC



Contribution to the Health Services Fund

Schedule F – F-V (2022-12)

F
Schedule

A Income subject to the contribution

Authorization number: RQ22-TP10

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 \$15,765 or less, you do not have to pay a contribution.

10 1,124,111 34

Employment income (line 101)

Correction of employment income (line 105)

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

Subtract line 16 from line 10. If the result is \$15,765 or less, you do not have to pay a contribution.

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

Old Age Security pension (line 114)

Dividends from taxable Taxable amount (line 128) 23 1,180 99

Canadian corporations Actual amount (total of lines 166 and 167) – 24 855 79

Subtract line 24 from line 23. = 25 325 20

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

Social assistance payments and similar financial assistance (line 147)

Income replacement indemnities and net federal supplements (line 148)

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

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

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

Add lines 20, 22, and 25 through 33.

Subtract line 34 from line 18. If the result is \$15,765 or less, you do not have to pay a contribution.

If the result is more than \$15,765, complete lines 41 through 70.

Income = 36 1,123,786 14

Amounts you repaid in 2022 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)

Amount from line 26 of Schedule R

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



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

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

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

Support payments made (deductible amount) (line 225)

Carrying charges and interest expenses (line 231)

Business investment loss (line 234)

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

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.

Add lines 41 through 62.

Deductions = 68 5,721 98

Subtract line 68 from line 36. If the result is \$15,765 or less, you do not have to pay a contribution.

If the result is more than \$15,765, complete Part B.

Income subject to the contribution = 70 1,118,064 16

B Contribution to the health services fund

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

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

	If \$54,820 or less	If more than \$54,820
76		1,118,064 16
– 77	15,765 00	54,820 00
= 78		1,063,244 16
x	1%	1%
= 80		850 00
+ 81	0 00	150 00
	Maximum: \$150	Maximum: \$1,000
= 82		1,000 00

Enclose this schedule with the documents you submit to Revenu Québec.



I2F1 ZZ 73507049

Signature

Prescribed form

F

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QUÉBEC

Capital Gains and Losses

Schedule G – F-V (2022-12) Page 1

G
Schedule

You must complete this schedule if you disposed of capital property in 2022 or if you are required to report a capital gain resulting from a reserve claimed in 2021. If you sustained a loss, put a minus sign (–) before it.

Authorization number: RQ22-TP10

If you need more space, attach a sheet containing the required information and carry the result of your calculations for each class of property to the corresponding line of this schedule.

A Capital property (except capital property identified in Part B or Part C)

Shares and mutual fund units

Name of corporation or fund	See schedule		
Number of shares or units		Acquisition date (YY MM)	

A – Proceeds of disposition 1,109,015|90 – B – Adjusted cost base 1,068,947|82 – C – Expenses relating to the disposition

Subtract lines B and C from line A. Gain (or loss) 10 40,068|08

Virtual currency transactions (cryptocurrency, tokens, etc.) (See line 139 in the guide.)

Name of virtual currency			
Number of units		Acquisition date (YY MM)	
Method of disposition	☐ ATM	☐ platform	☐ peer-to-peer

A – Proceeds of disposition – B – Adjusted cost base – C – Expenses relating to the disposition

Subtract lines B and C from line A. Gain (or loss) + 11

Bonds, debt securities, interests in a partnership and other securities or property

Issuer			
Face value		Maturity date (YY MM)	Acquisition date (YY MM)

A – Proceeds of disposition – B – Adjusted cost base – C – Expenses relating to the disposition

Subtract lines B and C from line A. Gain (or loss) + 12

Immovables and depreciable property (Do not take into account losses sustained on the disposition of depreciable property.)

Address or legal description		Acquisition date (YY MM)	
------------------------------	--	--------------------------	--

A – Proceeds of disposition 13 – B – Adjusted cost base – C – Expenses relating to the disposition

Subtract lines B and C from line A. Gain (or loss) + 14

Personal-use property (automobiles, cottages, boats, etc.) (See line 139 in the guide.)

Description		Acquisition date (YY MM)	
-------------	--	--------------------------	--

A – Proceeds of disposition 15 – B – Adjusted cost base – C – Expenses relating to the disposition

Subtract lines B and C from line A. Gain + 16

Precious property (jewellery, coins, paintings, stamps, etc.) (See line 139 in the guide.)

Description		Acquisition date (YY MM)	
-------------	--	--------------------------	--

A – Proceeds of disposition – B – Adjusted cost base – C – Expenses relating to the disposition

Subtract lines B and C from line A. Losses sustained on the disposition of precious property in previous years 18 – 19

Subtract line 19 from line 18. If the result is negative, enter 0. Net gain + 20

Capital gains (or losses): RL-3 slip, box I; RL-15 slip, box 12 (except gains or losses on line 47); RL-16 slip, box A minus box H; RL-25 slip, box B

Capital gains (or losses) from a partnership, if they are not included on line 22 + 22

Add (or subtract, if applicable) lines 10, 11, 12, 14, 16, 20, 22 and 24. = 26 40,068|08

Capital loss attributable to the reduction of a business investment loss.

Complete form TP-232.1-V. – 28

Subtract line 28 from line 26. Capital gains (or losses) before reserves = 30 40,068|08

Enclose this schedule with the documents you submit to Revenu Québec.

➔ Continued on the next page.



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G

Schedule G – F-V (2022-12) Page 2

Amount from line 30	30	40,068	08
Amount of your 2022 reserve for property disposed of in 2022 (see line 139 in the guide)	– 32		
Subtract line 32 from line 30.	= 34	40,068	08
Amount of your 2021 reserve	36		
Amount of your 2022 reserve for property disposed of before 2022	– 38		
Subtract line 38 from line 36.	= 40		
Add lines 34 and 40.	+	40	
Carry the result (whether positive or negative) to line 88.	Capital gains (or losses)	= 44	40,068 08

B Resource property

Name of corporation		
Number of shares, if applicable		Acquisition date (YY MM)

A – Proceeds of disposition	B – Adjusted cost base	C – Expenses relating to the disposition
Subtract lines B and C from line A.		Gain (or loss)
		46
Capital gains (or losses) from resource property: <i>RL-15 slip, box 12</i> (except gains or losses on line 22)		+ 47
Capital gains (or losses) from a partnership, if they are not included on line 47		+ 48
Add lines 46 through 48.		
Carry the result (whether positive or negative) to line 88.		Capital gains (or losses) = 50

C Qualified farm or fishing property and qualified small business corporation shares

(except shares of a public corporation covered in parts A and B and property covered on line 234 of your return)

Check the box(es) corresponding to the property you disposed of:

Farm or fishing property	51
Small business corporation shares	53

If you disposed of eligible shares in a corporation as part of the transfer of a family business, check box 55. 55

If you checked box 55, enter the amount you are designating as a deemed capital gain (line 110 of form TP-517.5.5-V). 55.1

Description	
Number of shares, if applicable	Acquisition date (YY MM)

A – Proceeds of disposition	B – Adjusted cost base	C – Expenses relating to the disposition
Subtract lines B and C from line A.		Gain (or loss)
		54
If applicable, add the amount from line 105 of form TP-517.5.5-V.		+ 56
Capital gains (or losses): <i>RL-15 slip, box 10; RL-16 slip, box H; RL-25 slip, box C</i>		+ 58
Capital gains (or losses) from a partnership, if they are not included on line 56		
Add lines 54 through 58.		Capital gains (or losses) before reserves = 60
Amount of your 2022 reserve for property disposed of in 2022 (including the amount on line 106 of form TP-517.5.5-V, if applicable)		– 63
Subtract line 63 from line 60.		= 68
Amount of your 2021 reserve for property disposed of after March 18, 2007 (lines 63 and 77 of Schedule G for 2021)		
Date the property was disposed of (YYYY MM DD)	75 74	
Amount of your 2022 reserve for the property covered on line 74	– 77	
Subtract line 77 from line 74.	= 80	
Add lines 68 and 80.	+	80
Carry the result (whether positive or negative) to line 88.	Capital gains (or losses)	= 84

D Taxable capital gains (or net capital loss)

Add lines 44, 50 and 84.	88	40,068	08
Deferral of capital gains realized on a disposition of small business corporation shares	– 94		
Subtract line 94 from line 88.	= 96	40,068	08
If you entered an amount on line 55.1, see line 139 in the guide. Otherwise, enter 0.	+ 96.1		
Add lines 96 and 96.1.	= 96.2	40,068	08
	x	50%	
Multiply line 96.2 by 50%. If the result is positive, carry it to line 139 of your return. If it is negative, do not enter it on line 139 of your return. See "Net capital loss" (line 139 in the guide).			
	98	20,034	04
	Taxable capital gains (or net capital loss)	=	

Capital Gains and Losses (schedule G, continued)

Shares and mutual fund units

Acq. YY/MM	Number	Description	Loss deemed to be nil			Proceeds of disposition		Adjusted cost base		Outlays and expenses		Gain (or loss)	
		TD WATERHOUSE CANADA INC.				893,778	56	858,746	45			35,032	11
		TD2				215,237	34	210,201	37			5,035	97
Total						1,109,015	90	1,068,947	82			40,068	08
From Q1170													
Gain (or loss)												40,068	08

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I2G2 ZZ 73507150



Premium Payable Under the Québec Prescription Drug Insurance Plan

Schedule K – F-V (2022-12) Page 1

K
Schedule

Authorization number: RQ22-TP10

If any of the situations listed below applied to you in 2022, you do not have to complete this schedule or pay a premium, but you must enter the number corresponding to your situation in box 449 of your return. If you wish to pay your spouse's premium, complete this schedule.

You were covered **throughout the year** by basic prescription drug insurance provided by a group insurance plan (see line 447 in the guide):

- of which you were a member; 14
- of which your spouse, your father or your mother was a member. 16

You received social assistance payments (including payments under the Aim for Employment Program) **throughout the year**. 18

Your spouse has provided the required information about you in section 2 of Part B of his or her Schedule K and has chosen to pay your premium (if applicable). 20

Throughout the year, one of the following applied to you:

- the situation described on line 53 below; 22
- the situation described on line 55 below; or 24
- the situation described on line 56 below. 26

You were born before January 1, 1957, you did not have a spouse in 2022, and the amount of net federal supplements on line 148 of your return is **more than \$11,249**.¹ 27

You were born before January 1, 1957, you had a spouse throughout 2022, your spouse was also born before January 1, 1957, and the amount of net federal supplements on line 148 of your return is **more than \$6,736**.¹ 28

You were born before January 1, 1957, you had a spouse throughout 2022, and either:

- your spouse was born before January 1, 1962, but after December 31, 1957, and the amount of net federal supplements on line 148 of your return is **more than \$6,216**.¹ 29

- your spouse was born after December 31, 1962, and the amount of net federal supplements on line 148 of your return is **more than \$10,457**.¹ 31

You did not have a spouse on December 31, 2022, and the amount on line 275 of your return is **\$17,940 or less**. 32

You were born before January 1, 1957, and situation 33 applied to you (see line 447 in the guide). 33

You had a spouse on December 31, 2022, and the amount on line 275 of your return plus the amount on line 275 of your spouse's return totals **\$29,080 or less**. 34

You were born in 1957 and situation 35 applied to you (see line 447 in the guide). 35

1. In addition, you did not have to pay for your prescription drugs **throughout 2022** because of the amount of the Guaranteed Income Supplement (GIS) you received. If your prescription drugs were free for **only part of the year**, contact us.

A Income used to calculate the premium

Amount from line 275 of your return	36	1,088,154	36
Amount from line 275 of your spouse's return (spouse on December 31, 2022)	37		
Add lines 36 and 37.	= 40	1,088,154	36
If you had a spouse on December 31, 2022, enter \$29,080 ; otherwise, enter \$17,940 .	41	17,940	00
If you had a spouse on December 31, 2022, and you had a dependent child (see line 447 in the guide for the definition), enter \$3,670 .			
If you had more than one dependent child, enter \$7,055 .	+ 42		
If you did not have a spouse on December 31, 2022, but you had a dependent child (see line 447 in the guide for the definition), enter \$11,140 . If you had more than one dependent child, enter \$14,810 .	+ 44		
Add line 41 and, as applicable, line 42 or line 44.	= 46	17,940	00
Subtract line 46 from line 40. If the result is negative , enter 0.			
In this case, you do not have to pay a premium.			
Income used to calculate the premium	= 48	1,070,214	36

B Number of months for which you do not have to pay a premium

1 You	Did any of the following apply in 2022?	Month(s)
	If so, check Yes for each applicable situation and check the month(s) for which the situation(s) applied to you (for at least one day). Do not check the same month more than once.	
You were covered by basic prescription drug insurance provided by a group insurance plan (see line 447 in the guide) of which you, your spouse, your father or your mother was a member, and this plan covered the cost of medications.	50	Yes
You held a valid claim slip issued by the Ministère du Travail, de l'Emploi et de la Solidarité sociale.	51	
You received social assistance payments (including payments under the Aim for Employment Program).	52	
You were under 18 and not married.	53	
You were at least 18 but under 26, attended an educational institution on a full-time basis and, at the time, did not have a spouse (see line 447 in the guide).	54	
You were an Indian registered with Indigenous Services Canada (ISC) or were recognized as an Inuk by that department.	55	
You were a beneficiary under the James Bay and Northern Québec Agreement or the Northeastern Québec Agreement.	56	
You were in a residential and long-term care centre (CHSLD) governed by the <i>Act respecting health services and social services</i> .	57	
You had a functional impairment that occurred before you turned 18 (see line 447 in the guide).	58	
One of the situations described under "Other situations" at line 447 in the guide applied to you.	59	
		January
		February
		March
		April
		May
		June
		July
		August
		September
		October
		November
		December
Number of months checked from January to June 60	+ Number of months checked from July to December 61	= Add boxes 60 and 61. 62

Complete section 2 (on the next page) if you wish to pay your spouse's premium.

➔ Continued on the next page.



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Prescribed form **K**

2
Your spouse

In 2022, did any of following apply to your spouse on December 31?

If so, check **Yes** for each applicable situation and check the month(s) for which the situation(s) applied to your spouse (for at least one day). Do not check the same month more than once.

Your spouse was covered by basic prescription drug insurance provided by a group insurance plan (see line 447 in the guide) of which you, your spouse, your spouse's father or your spouse's mother was a member, and this plan covered the cost of medications.

Your spouse held a valid claim slip issued by the Ministère du Travail, de l'Emploi et de la Solidarité sociale.

Your spouse received social assistance payments (including payments under the Aim for Employment Program).

Your spouse was under 18 and not married at the time.

Your spouse was at least 18 but under 26, attended an educational institution on a full-time basis and, at the time, did not have a spouse (see line 447 in the guide).

Your spouse was an Indian registered with ISC or was recognized as an Inuk by that department.

Your spouse was a beneficiary under the James Bay and Northern Québec Agreement or the Northeastern Québec Agreement.

Your spouse was in a CHSLD governed by the *Act respecting health services and social services*.

Your spouse had a functional impairment that occurred **before he or she turned 18** (see line 447 in the guide).

One of the situations described under "Other situations" at line 447 in the guide applied to your spouse.

Month(s)

Yes

64

65

66

67

68

69

70

71

72

73

☐

☐

☐

☐

☐

☐

☐

☐

☐

☐

January

February

March

April

May

June

July

August

September

October

November

December

Number of months checked from **January to June**

+

Number of months checked from **July to December**

=

Add boxes 74 and 75.

C Premium payable under the Québec prescription drug insurance plan

If the amount on line 48 (income used to calculate the premium):

- **is \$5,000 or less**, complete only **column A** of the table corresponding to your situation;
- **is more than \$5,000 but not more than \$14,503**, complete only **column B** of the table corresponding to your situation;
- **is more than \$14,503**, enter **\$710** on line 84.

	Individual without a spouse on December 31			Individual with a spouse on December 31	
	A	B		A	B
Amount from line 48 (see the instructions above)	77	1,070,214 36	–		
	78	0 000 00	–	0 000 00	5 000 00
Subtract line 78 from line 77.	= 79	1,065,214 36	=		
	x 80	7.36 %	x	3.69 %	5.53 %
Multiply line 79 by line 80.	= 81	117,706 19	=		
	+ 82	000 00	+	000 00	184 50
Add lines 81 and 82 (maximum \$710).	= 83	710 00	=		

Amount from line 83 of column **A** or **B**, as applicable

Amount from line 84 x Number of months entered in box 62 ÷ 12

Subtract line 85 from line 84.

84

85

86

710 00

Number of months entered in box 60 x \$ 59.17

Number of months entered in box 61 x \$ 59.17

Add the results.

Subtract line 88 from line 87.

Enter the amount from line 86 or line 89, whichever is **less**.

87

88

89

710 00

710 00

Amount from line 84

Amount from line 91 x Number of months entered in box 76 ÷ 12

Subtract line 92 from line 91.

91

92

93

Number of months entered in box 74 x \$ 59.17

Number of months entered in box 75 x \$ 59.17

Add the results.

Subtract line 95 from line 94.

Enter the amount from line 93 or line 96, whichever is **less**.

Add lines 90 and 97.

Carry the result to line 447 of your return.

94

95

96

710 00

710 00

Premium payable under the Québec prescription drug insurance plan

= 98

710 00

Enclose this schedule with the documents you submit to Revenu Québec.



I2K2 ZZ 73507550

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K

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Schedule L – F-V (2022-12)

L

Schedule

Business Income

Authorization number: RQ22-TP10

Net business income

Enter your net business income on lines 22 through 26 (do not include income covered by lines 28 and 29).

Enclose your financial statements or form TP-80-V, as applicable.

Business other than the types listed below	Gross income	12	1,112,000	00	Net income	22	1,096,827	66	
Farming	Gross income	13			Net income +	23			
Fishing	Gross income	14			Net income +	24			
Profession	Gross income	15			Net income +	25			
Work remunerated on a commission basis	Gross income	16			Net income +	26			
Add lines 22 through 26.						=	27	1,096,827 66	
Income from a partnership allocated to a retiring partner or end-of-career allowance received by a physician who did not practise medicine in the year the allowance was received						+	28		
Income from a partnership of which you were a specified member						+	29		
Add lines 27 through 29.									
Carry the result to line 164 of your return.						Net business income	=	34	1,096,827 66

Insurable earnings (QPIP) and pensionable earnings (QPP) of a person responsible for a family-type resource or an intermediate resource (line 8 of form LM-53-V)

40

Enclose this schedule with the documents you submit to Revenu Québec.



I2L1 ZZ 73507649





Adjustment of Investment Expenses

Schedule N – F-V (2022-12)

N
Schedule

A Investment expenses

Authorization number: RQ22-TP10

Loss from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return)	10			
Carrying charges and interest expenses (line 231 of your return)	12	1,147	46	
Deduction for exploration and development expenses (see line 260 in the guide)	14			
Other expenses incurred to earn property income (see line 260 in the guide)	16			
Add lines 10 through 16.	18	1,147	46	18 1,147 46

B Investment income

Dividends from taxable Canadian corporations (line 128 of your return)	20	1,180	99	
Interest and other investment income (line 130 of your return)	22	6,068	65	
Income from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return)	24			
Income accrued under a life insurance policy, <i>RL-3 slip, box J</i>	26			
Recovery of resource deductions (see line 154, point 11, in the guide) multiplied by 50%	28			
Ordinary annuities, <i>RL-2 slip, box B</i> , if code "RO" appears in the "Provenance des revenus" box	30			
Other property income allocated by a trust and property income allocated to shareholders	32			
Taxable capital gains (see line 260 in the guide)	34	20,034	04	
Add lines 20 through 34.	36	27,283	68	36 27,283 68
Subtract line 36 from line 18. If the result is negative , enter 0.				
Carry the result to line 260 of your return.				
Adjustment of investment expenses =				40

C Other investment expenses

Complete this part only if you entered an amount on lines 289 and 290 of your return.

Limited partnership loss (included on line 289 of your return)	50			
Net capital losses from other years (see line 276, point 9, in the guide)	52			
Add lines 50 and 52.	54			54
Amount from line 36 above	56			
Amount from line 18 above	58			
Subtract line 58 from line 56. If the result is negative , enter 0.	60			60
Subtract line 60 from line 54. If the result is negative , enter 0.				
Carry the result to line 276 of your return.				
Adjustment of other investment expenses =				64

D Amount that can be carried forward

Unused portion of the adjustment of investment expenses (see line 252 in the guide)	70			
Amount from line 40 above	72			
Amount from line 64 above	74			
Add lines 70 through 74.	76			
Amount from line 252 of your 2022 return	78			
Subtract line 78 from line 76.				
Amount that can be carried forward =				80

Enclose this schedule with the documents you submit to Revenu Québec.



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N

Authorization number: RQ22-TP10

Before completing this schedule, read the instructions for line 456 in the guide to make sure you meet the eligibility requirements for one or more of the following tax credits: the work premium, the adapted work premium and the supplement to the work premium.

If you would like to receive the **tax shield**, check box 5.
See the eligibility requirements at line 460 in the guide.

5

A

Work income

Amount from line 101 of the return, plus the amount from line 105 if it is positive, minus the amount from *box 211 of your RL-1 slip*, if applicable

Amount from line 107 of the return

Net amount of research grants (see line 154, point 3(j), in the guide)

Total of lines **22 through 26** of Schedule L. Do not include losses.

Wage Earner Protection Program (WEPP) payments (line 154, point 12)

Add lines 10 through 15 and, if applicable, lines 30 through 35.

Amount entitling you to a deduction on line 293 of your return for any of the above sources of income

Subtract line 22 from line 18 and, if applicable, subtract line 42 from line 38.

Work income

	You		Your spouse on December 31, 2022
	10		30
+	12		32
+	13		33
+	14	1,096,827 66	34
+	15		35
=	18	1,096,827 66	38
-	22		42
=	29	1,096,827 66	49

B

Information about a designated dependent child

Last name

50

First name

If applicable, enter the last name and first name of the **designated dependent child** (see the definition at line 456 in the guide).

Child's social insurance number

51

C

Family income

Amount from line 275 of your return

Amount from line 275 of your spouse's return (spouse on December 31, 2022)

Add lines 52 and 53.

Family income

	52	1,088,154 36
+	53	
=	54	1,088,154 36

D

Supplement to the work premium

(for former recipients of last-resort financial assistance or financial assistance under the Aim for Employment Program)

Total number of months in *box V of your RL-5 slip*

Number of months in 2022 for which you meet the requirements for claiming the supplement to the work premium (see the guide)

Number from line 57 or line 58, whichever is **less**

Multiply line 56 by line 59.

Carry the result to line 88.

	56	200 00
	57	
	58	
x	59	
=	60	

➔ Continued on the next page.

Enclose this schedule with the documents you submit to Revenu Québec.



I2P1 ZZ 73508049

Prescribed form **P**

E

Work premium and adapted work premium

Complete column 1.

Also complete column 2 if you or, if applicable, your spouse on December 31, 2022:

- received, in 2022 or in any of the preceding five years, an allowance under the Social Solidarity Program because of a severely limited capacity for employment; or
- was entitled, in 2022, to the amount for a severe and prolonged impairment in mental or physical functions (see line 376 in the guide).

Individual with a spouse on December 31, 2022

	1 Work premium	2 Adapted work premium
Add lines 29 and 49.	64	64
	66 17,398 00	66 23,816 00
Amount from line 64 or line 66, whichever is less	68	68
	70 3,600 00	70 1,200 00
Subtract line 70 from line 68. If the result is negative, enter 0.	= 72	= 72
If you designated a dependent child on line 50, enter 25%. Otherwise, enter 11.6%.	x 74 %	x 75 %
If you designated a dependent child on line 50, enter 20%. Otherwise, enter 13.6%.		
Multiply line 72 by line 74 or line 75 (as applicable).	= 76	= 76
Amount from line 54	78	78
	80 17,398 00	80 23,816 00
Subtract line 80 from line 78. If the result is negative, enter 0.	= 82	= 82
Multiply line 82 by 10%.	x 83 10 %	x 83 10 %
	= 84	= 84
Subtract line 83 from line 76. If the result is negative, enter 0.	= 84	= 84
Amount from line 84 in column 1 or column 2, whichever is greater		85
Amount on line 89 of your spouse's Schedule P (spouse on December 31, 2022)		- 86
Subtract line 86 from line 85. Carry the result to line 89 below.		= 87

Individual without a spouse on December 31, 2022

	1 Work premium	2 Adapted work premium
Amount from line 29	64 1,096,827 66	64
	66 11,238 00	66 15,714 00
Amount from line 64 or line 66, whichever is less	68 11,238 00	68
	70 2,400 00	70 1,200 00
Subtract line 70 from line 68. If the result is negative, enter 0.	= 72 8,838 00	= 72
If you designated a dependent child on line 50, enter 30%. Otherwise, enter 11.6%.	x 74 11.6 %	x 75 %
If you designated a dependent child on line 50, enter 25%. Otherwise, enter 13.6%.		
Multiply line 72 by line 74 or line 75 (as applicable).	= 76 1,025 21	= 76
Amount from line 54	78 1,088,154 36	78
	80 11,238 00	80 15,714 00
Subtract line 80 from line 78. If the result is negative, enter 0.	= 82 1,076,916 36	= 82
Multiply line 82 by 10%.	x 83 10 %	x 83 10 %
	= 84 107,691 64	= 84
Subtract line 83 from line 76. If the result is negative, enter 0.	= 84	= 84
Amount from line 84 in column 1 or column 2, whichever is greater. Carry the result to line 89 below.		87

F

Tax credits respecting the work premium

Amount from line 60	88
Amount from line 87	+ 89
Add lines 88 and 89.	
Carry the result to line 456 of your return.	= 90
Tax credits respecting the work premium	

Enclose this schedule with the documents you submit to Revenu Québec.



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P

Authorization number: RQ22-TP10

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.

Maximum insurable earnings

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 Qu bec (line 32 below)

Add lines 14 and 16.

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

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

Multiply line 22 by 0.878% (**maximum \$772.64**).
Carry the result to line 439 of your return.

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.

10	1,096,827	66	
11			
12	1,096,827	66	
13	88,000	00	
14			
16			
18			
18			
20	88,000	00	
22	88,000	00	
24	772	64	
26	337	92	

B Premium for Qu bec residents who worked outside Qu bec

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

Income from employment in Canada, outside Qu bec, T4 slip, box 14

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

Add lines 30 and 31.

Maximum insurable earnings

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)

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

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

Multiply line 36 by 0.494%.

 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 **Qu bec** income tax return.

30			
31			
32			
33	88,000	00	
34			
35	88,000	00	
36			
37			
38			
40			
42			
42			
44			

Enclose this schedule with the documents you submit to Revenu Qu bec.



I2R1 ZZ 73508249



REVENU

QUÉBEC



Business or Professional
Income and Expenses

Authorization number: RQ22-TP10

TP-80-V (2022-10)
1 of 6

Use this form if you carry on a business (including if you practise a profession or are a self-employed person who earns commissions) as a sole proprietor or as a member of a partnership. Do not complete this form if you are a farmer or a fisher. Refer, if necessary, to the guide *Business and Professional Income* (IN-155-V).

Activity covered by this form

6

☒

Activities other than 7 or 8

7

☐

Profession

8

☐

Commission work (as a self-employed person)

Product or service offered

12

Social media marketing & management

1 Information about you and your business

Name of business

14

Nico Biz Quebec

Mailing address of the principal place of business

16

Apartment or suite

Number

18

Street, P.O. box

Impasse des Faons

18

City, town or municipality

Ste-Agathe-des-Monts

Province

QC

Postal code

20

J8C 0B7

21

Social insurance number

281 912 386

Fiscal period

From

28

2022-01-01

to

30

2022-06-30

YYYY MM DD

YYYY MM DD

22

Identification number
(if the case of a sole proprietorship)

File

TQ

32

Was this your final year of business?

☒

Yes

☐

No

24

Identification number
(if the case of a partnership)

File

SP

34

NAICS code
(see Statistics Canada website)

541619

38

Your share in the partnership

100.00 %

If your business has income from online commercial activities, enter all of the websites used. Attach a list, if necessary.

40

http://

41

http://

42

http://

2 Additional information about your business

If you are a member of a partnership that has issued you an RL-15 slip, go directly to line 252, enter the amount from box 1 of the RL-15 slip and continue the calculation.

Accounts receivable at the end of the fiscal period

Debts other than accounts receivable (loans and advances, balance of selling price, settlement to be made by an insurance company, etc.)

Loans, made to individuals or partnerships, that are outstanding at the end of the fiscal period

Total liabilities (excluding the amount on line 69) at the end of the fiscal period

Drawings during the fiscal period

Investments during the fiscal period

65

67

69

71

73

75

80

Description of inventory at the end of the fiscal period

Location of inventory

82

Description of movable property (vehicles, equipment, furniture, etc.)

Name of creditor

83

Book value

86

Address of immovable property (land or buildings). Attach a list, if necessary.

Name and address of creditor

87

Book value

90

Name and address of the financial institution that handles your current account transactions

Postal code

281 912 386 B2288
004B312022v4.1



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2023-04-27 16:24

3 Income and expenses

Include any amounts received from the government, which are shown on the RL-27 slip.

Gross income

Sales, commissions or professional fees				110	1,112,000	00
Sales returns, allowances and discounts included in the amount on line 110	113					
GST/HST and QST included in the amount on line 110	114					
Add lines 113 and 114.	=			118		
Subtract line 118 from line 110.				=	120	1,112,000 00
Work in progress at the beginning of the fiscal period. See note 1.				+	122	
Reserves claimed in the previous year				+	124	
Recapture of capital cost allowance. Complete Part 5.				+	126	
Other income (GST/HST and QST excluded). Please specify:				+	128	
Add lines 120 through 128.						
Carry the result to line 12, 15 or 16 of Schedule L of your income tax return.				Gross income	=	130 1,112,000 00

Cost of goods sold

Opening inventory (raw materials, goods in process, finished goods)	132					
Net purchases (not including the cost of merchandise for personal use)	+	134				
Subcontracting costs	+	136				
Direct labour costs	+	138				
Other costs. Please specify:	+	140				
Add lines 132 through 140.	=	142				
Closing inventory (raw materials, goods in process, finished goods)	-	144				
Subtract line 144 from line 142.						
				Cost of goods sold	=	
					146	
Subtract line 146 from line 130.				=	148	1,112,000 00

Expenses relating to your business activities (see guide IN-155-V)

Calculate motor and zero-emission vehicle expenses in Part 4 and expenses related to the business use of your home in Part 8.

Advertising	200					
Bad debts	+	202				
Business taxes and licences	+	204				
Delivery, freight and messenger services	+	206				
Fuel and oil	+	208				
Insurance premiums	+	210				
Interest	+	212				
Maintenance and repairs. Complete form TP-1086.R.23.12-V, if applicable.	+	214				
Management and administration fees	+	216				
Meal and entertainment expenses (deductible portion)	+	218				
Motor and zero-emission vehicle expenses, excluding capital cost allowance. Complete Part 4.	+	220	1,904	55		
Office expenses. Do not include expenses calculated in Part 8.	+	222				
Convention fees	+	224	3,267	01		
Supplies	+	226				
Legal and accounting expenses	+	228	2,500	00		
Property taxes (school and municipal taxes)	+	230				
Rent. See note 2.	+	232				
Salaries or wages, benefits and employer contributions	+	234				
Travel expenses, other than vehicle expenses	+	236				
Telecommunications expenses, electricity, heating and water	+	238	1,262	78		
Capital cost allowance. Complete Part 5.	+	240	1,402	92		
Terminal loss. Complete Part 5.	+	242				
Other expenses. Please specify:	+	246				
Add lines 200 through 246.						
				Expenses	=	
					248	10,337 26
Subtract line 248 from line 148.				=	250	1,101,662 74



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3 Income and expenses (continued)

Amount from line 250 (or your share of the amount; in this case, complete Part 6)	252	1,101,662	74
GST/HST and QST refunds received during the year as a member of a partnership. See note 3.	+ 253		
Add lines 252 and 253.	= 254	1,101,662	74
Expenses incurred to earn partnership income. Complete Part 7.	- 255		
Subtract line 255 from line 254.	= 256	1,101,662	74
Expenses related to the business use of your home. Complete Part 8.	- 258	4,835	08
Subtract line 258 from line 256. Carry the result to line 22, 25 or 26 of Schedule L of your income tax return, if your fiscal period ended on December 31, or to line 600 or 620 of form TP-80.1-V, if your fiscal period ended on a date other than December 31.			
Net income (or net loss) for the fiscal period	= 264	1,096,827	66

4 Motor and zero-emission vehicle expenses, excluding capital cost allowance

(calculate CCA in Part 5)

Enter information concerning the fiscal period only.

Kilometres travelled for business purposes. See note 4.	10,000	÷ Total kilometres travelled	300	20,000	x 100	▶ 301	50.00	%
Interest on a loan for the purchase of an automobile after 2000. See the definition in guide IN-155-V.						▶ 302		
Number of days to which the interest reported on line 302 applies	181	x	10			▶ 303	1,810	00
Enter the amount from line 302 or line 303, whichever is less .						304		
Interest on a loan for the purchase of a vehicle other than an automobile						+ 305		
Add lines 304 and 305.						= 306		
Leasing expenses. See guide IN-155-V.	314							
Registration, driver's licence and insurance	+ 315	1,264	51					
Interest (amount from line 306)	+ 316							
Fuel, charging, maintenance and repairs	+ 317	2,544	59					
Add lines 314 through 317.	=	3,809	10					
Parking fees and supplementary business insurance premiums								
Add lines 318 and 319. If the expenses were incurred to earn partnership income, carry the result to Part 7; otherwise, carry it to line 220.								
Motor and zero-emission vehicle expenses, excluding capital cost allowance						▶ 318	1,904	55
						+ 319		
						= 330	1,904	55



14HJ ZZ 49527274

5 Capital cost allowance (respecting your business activities)

	1	2	3	3.1	4	5
	Property class number	Undepreciated capital cost (UCC) at the beginning of the fiscal period (see notes 3, 5 and 6)	Cost of acquisitions made during the fiscal period (see note 5)	Cost of additions from column 3 that are AIIP (see notes 7 and 8)	Proceeds of dispositions made during the fiscal period (see notes 5 and 9)	UCC after acquisitions and dispositions: col. 2 + col. 3 – col. 4 (see notes 8 and 10)
401	10.1	18,860	54			
411						
421						
431						
441						
451						

	1	5.1	5.2	6	7	8	9	10			
	Property class number	Proceeds of dispositions that can reduce AIIP acquisitions: col. 4 – col. 3 + col. 3.1. If the result is negative, enter 0. (see notes 7 and 8)	UCC adjustment based on AIIP acquired during the fiscal period: variable x (col. 3.1 – col. 5.1). If the result is negative, enter 0. (see notes 7, 11 and 12)	Reduction: 50% x (col. 3 – col. 3.1 – col. 4). If the result is negative, enter 0. (see note 8)	Base amount used to calculate CCA: col. 5 + col. 5.2 – col. 6 (see note 13)	Rate (%) (see note 12)	CCA (allowable maximum: col. 7 x col. 8) (see note 8)	UCC at the end of the fiscal period: col. 5 – col. 9 (see note 8)			
401	10.1				18,860	54	30.00	2,805	83	16,054	71
411											
421											
431											
441											
451											

Add the amounts in column 9.

Portion of the amount on line 457 which relates to the personal use of vehicles. See note 14.

Subtract line 458 from line 457. **Carry** the portion of that amount which relates to expenses incurred to earn partnership income **to line 485, 486 or 487**, the portion of that amount which relates to the business use of your home **to line 524** and the balance **to line 240**.

Capital cost allowance =

457	2,805	83
– 458	1,402	91
	1,402	92

6 Information about the other members of the partnership

Name and address of each of the other members of the partnership (if the partnership has no more than five members)		Share of net income (or of net loss)	Share in the partnership
	470		471 . %
	472		473 . %
	474		475 . %
	476		477 . %

7 Expenses incurred to earn partnership income

Enter the expenses that are not related to the business use of your home but that you incurred to earn partnership income and that **were not reimbursed to you by the partnership**. Calculate capital cost allowance in Part 5. If you incurred entertainment expenses, see note 15.

	485		
	+ 486		
	+ 487		
Add lines 485 through 487 and carry the result to line 255.	= 490		

8 Expenses related to the business use of your home (see note 16)

General expenses (related to both the business-use and the personal-use portions of your home)

Heating and lighting				500		3,015	88
Portion of the amount on line 500 related to the personal use of your home	-			501		2,412	70
Subtract line 501 from line 500.	=			502		603	18
Insurance premiums		505		1,570	76		
Maintenance and repairs. Complete form TP-1086.R.23.12-V, if applicable.	+	506		30,241	25		
Interest on mortgage loans	+	508		7,207	60		
Property taxes (school and municipal taxes)	+	510		3,005	76		
Other expenses (for example, rent.)							
Please specify: School tax	+	512		293	56		
Add lines 505 through 512.	=	514		42,318	93		
Portion of the amount on line 514 related to the personal use of your home	-	516		33,855	14		
Subtract line 516 from line 514. If you are in one of the situations described in note 17, check box 517.	=	518		8,463	79		
Capital cost allowance related to the business use of your home, calculated in Part 5							

517

=

518

8,463

79

x

50 %

+

522

4,231

90

+

524

Specific expenses (related exclusively to the business use of your home). See note 18.

Please specify:	+	526			
Add lines 502 and 522 through 526.	=	526.1		4,835	08
Amount from line 526.1 (or portion of that amount not deducted elsewhere)		527		4,835	08
Amount from line 534 of the form from the previous year	+	528			
Add lines 527 and 528.	=	530		4,835	08
Amount from line 256. If the amount is negative, enter 0.	-	532		1,101,662	74
Subtract line 532 from line 530. If the result is negative, enter 0.	=	534			
Enter the amount from line 530 or line 532, whichever is less. (The expenses must not create or increase a loss.)					
Carry the amount to line 258.		536		4,835	08

Expenses related to the business use of your home

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Notes

1. If you are an accountant, dentist, lawyer, notary, physician, veterinarian or chiropractor, enter the following on line 122 (if applicable): the value of work in progress at the beginning of the year that you excluded from the value of work in progress at the end of the previous year. For more information, see guide IN-155-V.

2. If expenses related to the business use of your home were incurred by the partnership of which you are a member, the rules limiting deductible expenses apply. Enter the deductible portion of the expenses (as rent) on line 232. For more information, see guide IN-155-V.

3. If, as a member of the partnership, you received GST/HST and QST refunds during the year, enter on line 253 the portion of these refunds that is related to expenses other than depreciation. Subtract the portion related to the depreciation of a good from the undepreciated capital cost (UCC) of the good at the beginning of the year in which the refund was paid.

4. If you used a simplified logbook to compile vehicle expenses, enter the percentage of business use of the vehicle on line 301. To determine the percentage, see guide IN-155-V.

5. **For all vehicles:** The amounts in columns 2, 3 and 4 must include the portion of the cost of acquisitions or the proceeds of dispositions which relates to business use (the business portion) and the portion which relates to personal use (the personal portion).
For other property: The amounts in columns 2, 3 and 4 must include only the business portion (not the personal portion) of the cost of acquisitions or the proceeds of dispositions.

6. If the amount in column 2 includes an amount related to the business use of your home, see guide IN-155-V.

7. Use columns 3.1, 5.1 and 5.2 only for accelerated investment incentive property (AIIP) **acquired after November 20, 2018**, and available for use during the fiscal period. In this form, AIIP includes class 54 and 55 property acquired after March 18, 2019, and class 56 property acquired after March 1, 2020. For more information, see guide IN-155-V.

8. If you acquired property that is used in carrying on your business and you included it in designated immediate expensing property (DIEP) on form TP-130.AD-V, *Capital Cost Allowance for Designated Immediate Expensing Property*, follow the instructions on that form to make the necessary adjustments in columns 3.1, 5, 5.1, 6, 9 and 10.

9. The amount in column 4 corresponds to the proceeds of dispositions after expenses incurred for the dispositions are subtracted. It must not exceed the **capital cost** in the case of a vehicle or the **business portion of the capital cost** in the case of other property. Note that a special rule applies to class 54 property and class 10.1 property that, at any given time, was designated immediate expensing property. For more information, see guide IN-155-V.

10. If the amount in column 5 is negative, carry it to line 126 as a recapture of capital cost allowance. If the amount is positive, carry it to line 242 as a terminal loss, provided there is no property left in the class. In the case of a motor vehicle used in part for personal purposes, carry to line 126 or line 242 only the portion of the amount which relates to business use. Note that terminal loss and recapture of CCA rules do not apply to class 10.1 property that has never been DIEP.
11. Refer to the table below to determine the variable to use in calculating the amount in column 5.2 related to AIIP available for use **before 2024**.

Class	Variable
14.1 (property that is qualified intellectual property ; see definition in guide IN-155-V)	19
43.1, 54 or 56	7/3
43.2 or 53	1
44 (property that is qualified intellectual property ; see definition in guide IN-155-V)	3
50 (property used mainly in Québec)	9/11
55	1.5
14.1 or 44 (property that is not qualified intellectual property), 50 (property that is not used mainly in Québec) or another property class (except classes 12, 13, 14 and 15)	0.5
12, 13, 14 or 15	0

12. The straight-line depreciation method is used with property in classes 13, 14, 15 and 29. Enter the amount of the deduction you are claiming directly in column 9. For more information, see guide IN-155-V.

13. If you disposed of a class 10.1 vehicle during the fiscal period and you owned the vehicle at the end of the previous fiscal period, enter in column 7 half of the amount from column 2.

14. Calculate the non-deductible portion of the capital cost allowance separately for each of the vehicles and carry the total to line 458.

15. You cannot deduct entertainment expenses you personally incurred if the expenses are subject to the 50% limit. See guide IN-155-V.

16. You may claim expenses related to the business use of your home which you incurred as a sole proprietor or as a member of a partnership only if the portion of your home used is the principal place of business, or if it is used solely for the purpose of earning business or professional income and meeting clients or customers on a regular and ongoing basis. If expenses related to the use of your home were incurred by the partnership of which you are a member, do not complete Part 8; refer to note 2. For more information, see guide IN-155-V.

17. Carry the amount from line 518 to line 522 if you are in either of the following situations (in these cases, the 50% limit does not apply):

 - You use a portion of your home to operate a private residential home.
 - You use a portion of your home to operate a tourist home, bed and breakfast establishment or participating establishment in a hospitality village, and you hold a classification certificate (issued under the *Act respecting tourist accommodation establishments*) of the appropriate class or are a participant in a hospitality village covered by such a classification certificate.

18. If applicable, subtract the amount of expenses related to the use of this portion of the home for personal purposes from this amount.

40



14HM ZZ 49527277

TP80 – Calculating Vehicle Expenses for Business Use Purposes

Business name	Year Month Day	Year Month Day
Nico Biz Quebec	Fiscal period from: 2022-01-01	to 2022-06-30

Motor vehicle description	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3
Make	Jeep		
Model	Grand Cherok		
Year	2021		
Date of acquisition	2021-05-07		
Date of disposition (if in the year)			
Partnership's vehicle	☐	☐	☐

Kilometres			
Number of kilometres driven in the fiscal period to earn business income	10,000		1
Total kilometres driven in the fiscal period	20,000		2
Percentage of business use	50.00 %	. %	. %

Chart A – Expenses related to motor vehicles	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3
Fuel (gasoline, propane, oil, electricity)	1,800 00		3
Interest (see chart B below)	+		4
Interest on a motor vehicle other than an automobile	+		5
Insurance	1,132 21		6
Licence and registration fees	132 30		7
Maintenance and repairs	744 59		8
Leasing costs (see chart C below)	+		9
Other expenses (specify)			
	+		10
Total motor vehicle expenses (total of lines 3 to 10)	= 3,809 10		11
Business part: (line 1 + line 2 x line 11)	1,904 55		12
Parking fees related to business activities	+		13
Additional business insurance	+		14
Reimbursement, rebates	-		15
Eligible motor vehicle expenses	= 1,904 55		
Sole owner – Total expenses related to motor vehicles (without CCA)		= 1,904 55	
Partnership – Total expenses related to motor vehicles (without CCA)		=	

Chart B – Eligible interest for passenger vehicles	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3
Total payable interest (accrual accounting) or paid (cash basis) in the fiscal period			A
Number of days in the fiscal period during which interest was payable	181		
Multiply by the daily rate	x 10.00	10.00	10.00
	1,810 00		B
Eligible interest expenses (A or B, whichever is less)			

90

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QUÉBEC



Calculation of Business or Professional Income, Adjusted to December 31 2022

TP-80.1-V (2022-10)
1 of 2

Authorization number: RQ22-TP10

You must complete this form if you are the sole proprietor of a business or an individual who is a member of a partnership, **and** one of the following situations applies to you:

Situation A: In 2021, you carried on a business whose fiscal period ended in 2022.

Situation B: In 2022, you began carrying on a new or existing business and the first fiscal period for which you earned income from the business ended in 2022, on a date other than December 31.

Situation C: In 2022, you began carrying on a new or existing business and the first fiscal period for which you earned income from the business ends in 2023.

Please note that this form **does not cover** a business whose previous fiscal period ended on December 31, 2021, or a **new** business whose fiscal period ended on December 31, 2022. For more information, see guide IN-155-V, *Business and Professional Income*.

If situation A or B applies to you, complete parts 1, 2 and 4. If situation C applies to you, complete parts 1, 3 and 4.

1 Information about you and your business (please print)

Social insurance number

12281 912 386

Name of business

14Nico Biz Quebec

2 Adjustment for a fiscal period ended in 2022 on a date other than December 31

If the same business had more than one fiscal period that ended in 2022, enter its total net income (or total net loss) for the periods on line 600.

If, in 2022, you ceased to carry on the business, went bankrupt or revoked a previous election to have the fiscal period of your business end on a date other than December 31 (see Part 4), do not add estimated additional income to the business income. Instead, enter 0 on line 609 and carry the amount from line 600 to line 610.

If you are completing this form on behalf of an individual who died in 2022, consult the *Guide to Filing the Income Tax Return of a Deceased Person* (IN-117-V).

Net income (or net loss), adjusted to December 31, 2022

Estimated additional income

Net income (or net loss) for the fiscal period ended in 2022

6001,096,82766

Amount from line 600
(if the amount is negative, enter 0)

606

x

Number of days in 2022 during which you carried on the business after the fiscal period(s) ended in 2022

607184

608181

Number of days you carried on the business during the fiscal period(s) ended in 2022

Estimated additional income

+

609

6101,096,82766

Estimated additional income included in the business income for 2021
(line 609 or 630 of form TP-80.1-V for 2021)

-

611

6121,096,82766

Subtract line 611 from line 610. Carry the result to line 22, 23, 24, 25 or 26 of Schedule L of your income tax return.

Net income (or net loss), adjusted to December 31, 2022

3 Adjustment for a first fiscal period beginning in 2022 and ending in 2023

Complete Part 3 only if you elect to add estimated additional income to your business income for 2022.

If you do not know what to enter on line 620, estimate the amount and redo the calculations once you know the actual amount. If the result is less than what you entered on line 22, 23, 24, 25 or 26 of Schedule L of your 2022 income tax return, amend your return using form TP-1.R-V, *Request for an Adjustment to an Income Tax Return*.

Estimated additional income

Net income for the fiscal period ending in 2023

620

Amount from line 620
(if the amount is negative, enter 0)

626

Number of days in 2022 during which you carried on the business
that are included in the fiscal period ending in 2023

627

628

x

Number of days you carried on the business
during the fiscal period ending in 2023

629

630

Estimated additional income

Enter all or part of the amount from line 629. Carry the amount you enter on line 630 to line 22, 23, 24, 25 or 26
of Schedule L of your income tax return.

4 End date of fiscal period

The end date of your fiscal periods must be the same as that used for federal income tax purposes.

If you elect to have a fiscal period end on a date other than December 31 for federal income tax purposes, you must also use this same date for Québec income tax purposes.

If you have made or revoked such an election, you must send us a copy of the federal form you filed (T1139, *Reconciliation of 2022 Business Income for Tax Purposes*), if you have not already done so.

Check the appropriate box(es):

I elected to have the fiscal period end on a date other than December 31 for federal income tax purposes.

640

I revoked my election to have the fiscal period end on a date other than December 31 for federal income tax purposes.

641

A copy of form T1139, which was filed with the Canada Revenue Agency, is enclosed with this form.

642

40

14HC ZZ 49527267

Investment Income and Related Expenses – Québec

Taxable amount of dividends from taxable Canadian corporations

Slip	Issuer	Taxpayer share and exchange rate		
RL-3	TD WATERHOUSE CANADA INC.		377	25
RL-3	TD WATERHOUSE CANADA INC.		803	74
Compensatory dividend payments (attributable to slips)			x	1.38
Total dividends (TP1, line 128)			1,180	99

Interest from Canadian sources and other investment income

Specify:				
Income from foreign sources				
Slip	Issuer	Taxpayer share and exchange rate		
RL-16	VANGUARD S & P 500 INDEX		1,210	54
RL-16	VANGUARD S & P 500 INDEX		3,918	69
RL-3	TD WATERHOUSE CANADA INC.		354	40
RL-3	TD WATERHOUSE CANADA INC.		585	02
Income from foreign business (RL-16 slips, box E)				
Total of interest from Canadian sources and other investment income (TP1, line 130)			6,068	65

Expenses incurred to earn investment income (except for RRSP, PRPP, VRSP, RRIF or TSFA)

Carrying charges (specify):		Type of carrying charges		
TD		Management or safekeeping of securities fees a	1,147	46
Interest paid to earn investment income (specify):				
Total of expenses incurred to earn investment income (TP1, line 231)			1,147	46

[Handwritten signature]

Deduction for QPP and CPP contributions and QPIP premiums

Code

248.1

01	Deduction for QPP and CPP contributions on employment income		
	Deduction for the first additional contribution under the QPP or the CPP	+	
02	Deduction for QPP and CPP contributions and QPIP premiums on income from self-employment		
	Deduction for QPP and CPP contributions	+	4,23660
	Deduction for QPIP premiums	+	33792
	Deduction for QPP and CPP contributions and QPIP premiums (TP1, line 248)	=	4,57452

45



Home Buyers' Tax Credit 2022

Complete this form if you are claiming the home buyers' tax credit on line 396 of your income tax return.

You may be entitled to this tax credit if, in 2022, you meet **one** of the following two criteria:

- You or your spouse bought a qualifying home **for the first time** and you intend to make it your principal place of residence.
- You bought a qualifying home and intend to make it the principal place of residence of someone related to you who has a **disability**.
The residence must either:
 - be more accessible for the disabled person or set up to help the person be more mobile or functional; or
 - provide an environment better suited to the person's personal needs and care.

The maximum tax credit is \$1,500 for a qualifying home. You can split the amount between everyone who is eligible to claim the credit for the same qualifying home. In this case, you must each complete a separate copy of this form.

You must enclose this form with your income tax return. Read the information on page 2 before completing the form.

1 Information about the applicant (please print)

Last name	First name	Social insurance number (SIN)
1 | Constandinou	2 | Nicos	3 | 281 912 386

2 Information about the home

Apartment	Street number	Street name, P.O. box	Province	Postal code
4 |	18	Impasse des Faons	QC	6 | J8C 0B7
City, town or municipality			Home acquisition date	
5 | Ste-Agathe-des-Monts			7.1 | 2022-01-01	
Roll number ("numéro matricule") or cadastral designation ("désignation cadastrale") shown on the municipal tax bill			YYYY MM DD	
7 | 78032-4701-09-4349-00000000				

3 Information about the other owners

Last name	First name	SIN
8 |	9 |	10 |
Last name	First name	SIN
11 |	12 |	13 |
Last name	First name	SIN
14 |	15 |	16 |

4 Information about the disabled person

17 Did you buy the home to make it the principal place of residence of a **disabled person**? ☐ Yes ☒ No

If you answered **Yes**, enter the person's last name, first name and social insurance number below.

Last name	First name	SIN
18 |	19 |	20 |

5 Home buyers' tax credit

5.1 Income tax on taxable income

Amount on line 401 of your income tax return	25 | 272,210 | 34
Total of lines 359 to 367 of your income tax return	26 | 16,143 | 00
	x 15.00 %
Multiply line 26 by 15%.	= 27 | 2,421 | 45
Total of lines 391 and 397 of your income tax return	+ 28 |
Add lines 27 and 28.	= 29 | 2,421 | 45
Subtract line 29 from line 25. If the result is negative, enter 0.	= 30 | 269,788 | 89



14D8 ZZ 49526856

5.2 Qualifying amount

Maximum tax credit	35	1,500.00
Total amounts claimed by any other individuals for the qualifying home on line 396 of their income tax return	- 36	
Subtract line 36 from line 35.	= 37	1,500 00

5.3 Amount claimed

Enter the amount on line 30 or 37, whichever is less. Carry this amount to line 396 of your income tax return.	Home buyers' tax credit	38	1,500 00
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Information

Spouse
A spouse is a person from whom you were not living separate and apart **at the time you acquired the home** and who, **at that time**, was:

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

You are considered to be living separate and apart only if your relationship has broken down **and** the separation has lasted 90 days or more.

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

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

Qualifying home
To qualify, the home must meet the following conditions:

- It is located in Québec.
- It is an individual house that is detached, semi-detached or a row house, a manufactured home or mobile home, an apartment in an immovable under divided co-ownership (condominium) or an apartment in a multiple-unit residential complex.

Note
A home can also be a share of the capital stock of a cooperative housing corporation that entitles you to own a housing unit, the right to which is published in the land register.

Eligibility requirements
You can claim the tax credit if you meet **all** of the following conditions:

- You were resident in Québec on December 31 of the year concerned or, if you ceased to reside in Canada during that year, you were resident in Québec on the day on which you ceased to reside in Canada.
- You or your spouse acquired¹ the home in 2022.
- You intend to make the home your principal place of residence, or the principal place of residence of a disabled person, **not later than one year** after acquiring the home.

If you acquired the home to make it the principal place of residence of a **disabled person**, the home does not need to be your first home. In this case, see "Disabled person". Otherwise, see "First home."

Note

- If you are completing this form for a person who died in the year concerned, the person must have been resident in Québec on the date of his or her death.
- If you were not resident in Canada throughout the year, you must have acquired the home while you were resident in Québec.

First home
If you or your spouse acquired the home to make it your principal place of residence, you must meet the following **two** conditions:

- You were **not** already the owner or co-owner of a home you occupied **during the period from January 1, 2018, to the home acquisition date**.
- Your spouse was **not** already the owner or co-owner of a home you occupied **during the period from January 1, 2018, to the home acquisition date**.

Disabled person
A disabled person is a person who meets **one** of the following conditions:

- For 2022, the person is eligible for the amount for a severe and prolonged impairment in mental or physical functions (line 376 of the income tax return), or would have been eligible for the amount if no individual had included, in the calculation of the amount for medical expenses on line 381 of his or her income tax return, an amount in respect of remuneration for an attendant or care in a nursing home in respect of the person.
- The supplement for handicapped children was paid in respect of the person for the month that includes the home acquisition date. (The supplement is included in the family allowance paid by Retraite Québec.)

A disabled person can be you or a person who, on the home acquisition date, was related to you by blood, marriage or adoption, such as:

- your spouse;
- your or your spouse's child, grandchild, brother or sister;
- the spouse of your or your spouse's brother or sister;
- your or your spouse's father or mother or any other of your or your spouse's direct ascendants.

Note
Your niece, nephew, uncle and aunt are **not** considered to be related to you.

1. We consider that you acquired the home if your right to it is published in the land register and the home is habitable.



Contribution and Deduction Related to the QPP or the CPP

Use this form to calculate the amounts you must enter on lines 248, 445 and 452 of your income tax return if you were resident in Québec on December 31, 2022, and you made Canada Pension Plan (CPP) contributions or received pensionable earnings under the CPP.

Do not file this form with your return, but keep it in your personal records.

Before you complete this form, read the instructions on pages 5 and 6.

1 QPP or CPP overpayment

Maximum pensionable earnings under the CPP (see page 5)	1	64,900	00
Maximum pensionable earnings under the QPP (see page 6)	2	64,900	00

1.1 Required CPP contribution

Pensionable earnings under the CPP (amount on line 96.1 of your return)	3		
Amount from line 3	4		
Pensionable salary or wages under the QPP (amount on line 98.1 of your return)	5		
Add lines 4 and 5.	=		
Divide line 3 by line 6 (include 6 decimal places).	÷	6	
Personal CPP exemption (see page 5)	x	8	3,500 00
Multiply line 7 by line 8.	=	9	
Amount from line 7	10		
Maximum pensionable earnings under the CPP (amount from line 1)	11	64,900	00
Personal CPP exemption (amount from line 8)	12	3,500	00
Subtract line 12 from line 11.	=	13	61,400 00
Multiply line 10 by line 13.	x	14	
Pensionable earnings under the CPP (amount from line 3)	15		
Amount from line 9	16		
Subtract line 16 from line 15. If the result is negative , enter 0.	=	17	
Enter the amount from line 14 or line 17, whichever is less .	18		
Multiply line 18 by 4.95%.	x	20	4.9500 %
Amount from line 18	21		
Multiply line 21 by 0.75%.	x	22	0.75 %
Base contribution required under the CPP	=		
First additional contribution required under the CPP	=		

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1.2 Required QPP contribution

Pensionable salary or wages under the QPP (amount from line 5)				30		
Net business income (line 27 of Schedule L of your return). If the result is negative , enter 0. To find out whether the amount should be prorated to the number of months, see page 6.				31	1,096,827	66
Insurable earnings (QPIP) and pensionable earnings (QPP) of a person responsible for a family-type resource or an intermediate resource (line 40 of Schedule L of your return). To find out whether the amount should be prorated to the number of months, see page 6.				32		
Employment income on which you wish to make an optional contribution (see page 6)				33		
Add lines 30 through 33.				34	1,096,827	66
Personal QPP exemption (see page 6)		35	3,500	00		
Enter the amount from line 3 or line 9, whichever is less .	-	36				
Subtract line 36 from line 35. If the result is negative , enter 0.	=		3,500	00		
Subtract line 37 from line 34. If the result is negative , enter 0.				37	3,500	00
				38	1,093,327	66
Maximum pensionable earnings under the QPP (amount from line 2)				39	64,900	00
Personal QPP exemption (amount from line 35)	-	40	3,500	00		
Subtract line 40 from line 39.	=	41	61,400	00		
Earnings with regard to which a CPP contribution is required (amount from line 18)	-	42				
Subtract line 42 from line 41.	=	43	61,400	00		
Enter the amount from line 38 or line 43, whichever is less .		44	61,400	00		
	x				5.40000	%
Multiply line 44 by 5.40%.				46	3,315	60
Amount from line 44				47	61,400	00
	x				0.75	%
Multiply line 47 by 0.75%.				48	460	50

Base contribution required under the QPP

First additional contribution required under the QPP

1.3 QPP or CPP overpayment

CPP contribution (line 96 of your return)				50		
QPP contribution (line 98 of your return)				51		
Add lines 50 and 51.				52		
Base contribution required under the CPP (amount from line 20)		53				
Base contribution required under the QPP (amount from line 46)	+	54	3,315	60		
Add lines 53 and 54.		55	3,315	60		
First additional contribution required under the CPP (amount from line 22)		53.1				
First additional contribution required under the QPP (amount from line 48)	+	54.1	460	50		
Add the amounts from lines 53.1 and 54.1.						
First additional contributions required under the QPP and the CPP	=		460	50		
Add lines 55 and 56.				56	460	50
Subtract line 57 from line 52. If the result is negative , enter 0.				57	3,776	10
Enter the result on line 452 of your return.				58		

QPP or CPP overpayment

1.4 Deduction for the first additional contribution under the QPP or the CPP

Amount from line 50			60		
	x				0.131579
Multiply line 60 by 0.131579	=		61		
Amount from line 51			62		
	x				0.121951
Multiply line 62 by 0.121951	=				
Add lines 61 and 63.			63		
			64		
Amount from line 34			65	1,096,827	66
Amount from line 37			66	3,500	00
Subtract line 66 from line 65.			67	1,093,327.66	
Enter the amount from line 43 or line 67, whichever is less .			68	61,400	00
	x				0.75 %
Multiply line 68 by 0.75%	=		69	460	50
Amount from line 53.1			70		
Add lines 69 and 70.			71	460	50
Enter the amount from line 64 or line 71, whichever is less . Enter the result on line 248 of your return if you did not earn income as a self-employed person. Otherwise, continue your calculation in Part 2.					
			72		

Deduction for the first additional contribution under the QPP or the CPP

2 QPP contribution on income from self-employment

Base contribution required under the CPP (amount from line 20)			80		
First additional contribution required under the CPP (amount from line 22)			81		
Add lines 80 and 81.			82		
Enter the amount from line 52 or line 82, whichever is less .			83		
					5.7000 %
Divide line 83 by 5.70%			84		
QPP and CPP contributions deducted at source (amount from line 52)			85		
Amount from line 83			86		
Subtract line 86 from line 85.			87		
					6.15000 %
Divide line 87 by 6.15%					
Add lines 84 and 88.			88		
			89		
Personal QPP exemption (amount from line 35)			90	3,500	00
Add lines 89 and 90.			91	3,500	00
Pensionable earnings, salary or wages under the QPP and CPP (amount from line 6). If no QPP and CPP contributions were deducted at source, enter 0.			92		
Subtract line 92 from line 91. If the result is negative , enter 0.			93	3,500	00

2 QPP contribution on income from self-employment (continued)

Net business income (amount from line 31)	94	1,096,827	66
Insurable earnings (QPIP) and pensionable earnings (QPP) of a person responsible for a family-type resource or an intermediate resource (amount from line 32)	+	95	
Employment income on which you wish to make an optional contribution (amount from line 33)	+	96	
Add lines 94 through 96.	=	97	1,096,827 66
Applicable reduction on income from self-employment (amount from line 93)	-	98	3,500 00
Subtract line 98 from line 97. If the result is negative , enter 0.	=	99	1,093,327 66
Maximum contributory earnings under the QPP (amount from line 41)		100	61,400 00
Earnings on which QPP and CPP contributions were made (amount from line 89)	-	101	
Subtract line 101 from line 100. If the result is negative , enter 0.	=	102	61,400 00
Enter the amount from line 99 or line 102, whichever is less .		103	61,400 00
Amount from line 103		104	61,400 00
	x		10.80 %
Multiply line 104 by 10.80%.	=	105	6,631 20
Amount from line 103		106	61,400 00
	x		1.50 %
Multiply line 106 by 1.50%	=		921 00
Add lines 105 and 107.	+	107	921 00
Enter the result on line 445 of your return.		110	7,552 20
		111	6,631 20
Amount from line 105	x		50 %
Multiply line 111 by 50%. If you entered an amount on line 95, see the instructions for line 248 in the guide to the income tax return (TP-1.G-V).			
Deduction for amounts contributed to the QPP on income from self-employment	=	112	3,315 60
Amount from line 107		113	921 00
Amount from line 72	+	114	
Add lines 113 and 114.			
Deduction for the first additional contribution under the QPP	=	115	921 00
Add lines 112 and 115. Enter the result on line 248 of your return.		116	4,236 60
Deduction for amounts contributed to the QPP	=		

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Instructions

Lines 1 and 8

Enter "0" on lines 1 and 8 if one of the following situations applies to you:

- You received the CPP disability benefit or the QPP disability pension throughout 2022.
- In 2022, you were older than 64 but younger than 70 and you received a CPP or QPP retirement pension. You elected to stop making CPP contributions in 2021 and did not revoke the election in 2022.
- You were 70 or older throughout 2022.

If any of the situations in Table 1 applied to you in 2022, calculate the number of months for which the situation in question applied, then enter the corresponding amounts from Table 2 on lines 1 and 8. If none of the situations in Table 1 applied to you, enter **\$64,900** on line 1 and **\$3,500** on line 8.

Note
If more than one of the situations in Table 1 applied to you in 2022, contact us.

Table 1

Situation	Number of months for Table 2
You turned 18.	Number of months following the month of your 18th birthday
You began receiving, or stopped receiving, the CPP disability benefit or the QPP disability pension.	Number of months during which you did not receive the benefit or pension
You were older than 64 but younger than 70 and you received a CPP or QPP retirement pension. You also elected to stop making CPP contributions.	Number of months preceding the election, including the month in which the election was made
You were older than 64 but younger than 70 and you received a CPP or QPP retirement pension. You elected to stop making CPP contributions in 2021, but revoked that election in 2022.	Number of months following the month in which the election was revoked
You turned 70 and did not elect to stop making CPP contributions.	Number of months preceding the month in which you turned 70, including the month of your 70th birthday
You are filing this form for a person who died.	Number of months preceding the person's death, including the month of death

Table 2

Number of months	Amount to enter on line 1	Amount to enter on line 8
1	\$5,408.00	\$291.67
2	\$10,817.00	\$583.33
3	\$16,225.00	\$875.00
4	\$21,633.00	\$1,166.67

Number of months	Amount to enter on line 1	Amount to enter on line 8
5	\$27,042.00	\$1,458.33
6	\$32,450.00	\$1,750.00
7	\$37,858.00	\$2,041.67
8	\$43,267.00	\$2,333.33

Number of months	Amount to enter on line 1	Amount to enter on line 8
9	\$48,675.00	\$2,625.00
10	\$54,083.00	\$2,916.67
11	\$59,492.00	\$3,208.33
12	\$64,900.00	\$3,500.00



Lines 2 and 35

If, throughout 2022, you were entitled to receive the CPP disability benefit or the QPP disability pension, enter “0” on lines 2 and 35.

If one of the situations in Table 3 applied to you in 2022, calculate the number of months for which the situation applied, then enter the corresponding amounts from Table 4 on lines 2 and 35. If none of the situations in Table 3 applied to you, enter **\$64,900** on line 2 and **\$3,500** on line 35.

Note
If more than one of the situations in Table 3 applied to you in 2022, contact us.

Table 3

Situation	Number of months for Table 4
You turned 18.	Number of months following the month of your 18th birthday
You began receiving the QPP disability pension or the CPP disability benefit.	Number of months preceding the month in which you were declared disabled, including the month in which you were declared disabled
You stopped receiving the QPP disability pension or the CPP disability benefit.	Number of months following the last month in which you were eligible to receive the pension or benefit
You are filing this form for a person who died.	Number of months preceding the person's death, including the month of death

Table 4

Number of months	Amount to enter on line 2	Amount to enter on line 35	Number of months	Amount to enter on line 2	Amount to enter on line 35	Number of months	Amount to enter on line 2	Amount to enter on line 35
1	\$5,408.00	\$291.67	5	\$27,042.00	\$1,458.33	9	\$48,675.00	\$2,625.00
2	\$10,817.00	\$583.33	6	\$32,450.00	\$1,750.00	10	\$54,083.00	\$2,916.67
3	\$16,225.00	\$875.00	7	\$37,858.00	\$2,041.67	11	\$59,492.00	\$3,208.33
4	\$21,633.00	\$1,166.67	8	\$43,267.00	\$2,333.33	12	\$64,900.00	\$3,500.00

Lines 31 and 32

If one of the first three situations in Table 3 applied to you, your net business income (line 31) and insurable/pensionable earnings (line 32) must be multiplied by the following fraction:
$$\frac{\text{number of months according to Table 3}}{12}$$

Line 33

If the amount on line 52 is less than \$3,776.10 and you wish to increase your QPP benefits, you can, under certain conditions, make an additional contribution on all or a portion of the income you reported on line 107 of your income tax return and on certain income you included on line 101. If you want to make an additional contribution, check box 444 on your return. See “Optional contribution to the Québec Pension plan (QPP)” in the instructions for line 101 in the guide to the income tax return (TP-1.G-V).

Note, however, that the deadline for making an optional QPP contribution is June 15 of the second year following the year to which the contribution applies.

Line 58

If the result on line 58 is negative, you can, under certain conditions, make an optional contribution to the QPP. See the instructions for line 445 in the guide to the income tax return (TP-1.G-V) and check box 444 on your return, where applicable.

Non-refundable tax credits

Basic personal amount				350	16,143	00
Adjustment for income replacement indemnities	—			358		
Subtract line 358 from line 350.	=			359	16,143	00
Add lines 359 through 376.	=			377	16,143	00
	x				15	%
Multiply line 377 by 15%	=			377.1	2,421	45
	x		20.00 %			
Home buyers' tax credit	+			396	1,500	00
Non-refundable tax credits	=			399	3,921	45

Income tax and contributions

Income tax on taxable income						
Complete Work Chart 401.		TP-22-V or TP-25-V	403	=	401	272,210 34
Non-refundable tax credits	—				406	3,921 45
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. If you are completing Part 4 of form TP-766.2-V , check box 405.		TP-766.2-V	404			
			405	=	413	268,288 89
Dividend tax credit	+	415	138 18			
Total tax credits	=	425	138 18	▶	425	138 18
Subtotal	=				430	268,150 71
Credits transferred from one spouse to the other	—				431	
Subtract line 431 from line 430.	=				432	268,150 71
QPIP premium on income from self-employment or employment outside Québec.	+				439	772 64
QPP contribution on income from self-employment	+	444			445	7,552 20
Contribution to the health services fund (Schedule F)	+				446	1,000 00
Premium payable under the Québec prescription drug insurance plan	+	449			447	710 00
Income tax and contributions	=				450	278,185 55

Refund or balance due

Income tax paid in instalments	+	453	172,928 00			
Income tax paid and other credits	=	465	172,928 00			
Financial compensation for home-support services	+	466				
Add lines 465 and 466.	=	468	172,928 00	▶	468	172,928 00
Refund or balance due	=				470	105,257 55

Balance due

Amount from line 470, if it is positive				475	105,257	55
Balance due	=			479	105,257	55

Attached Notes – Summary

☐	Name of the cell	<u>Produit de disposition</u>	Form	<u>Annexe 3 - Sommaire des dispositions - Gains (ou pertes) en c</u>
override to remove duplicated transactions from download				
Jacqueline.Lin - 2023-04-19				
Keep this note when rolling forward the file ☐				
☐	Name of the cell	<u>DPA catégorie 10.1 – TPS/TVP totales</u>	Form	<u>DPA imm. 10.1 - Voitures de tourisme - Catégorie 10.1</u>
Total original costs: 75,209 tax included per client				
Jacqueline.Lin - 2023-04-24				
Keep this note when rolling forward the file ☒				
☐	Name of the cell	<u>DPA catégorie 10.1 – FNACC (ouverture)</u>	Form	<u>DPA imm. 10.1 - Voitures de tourisme - Catégorie 10.1</u>
per T1 2021				
Jacqueline.Lin - 2023-04-24				
Keep this note when rolling forward the file ☒				
☐	Name of the cell	<u>Honoraires professionnels (y compris les frais comptables et jur</u>	Form	<u>T2125 - État des résultats des activités d'une entreprise ou d'un</u>
assumed same as PY				
Robbie.Weitzman - 2023-04-27				
Keep this note when rolling forward the file ☒				