

ПОДАТКОВА ДЕКЛАРАЦІЯ В КАНАДІ

Презентація ЕЛЛИ АВАКЯН
DFA - Tax Services Specialist

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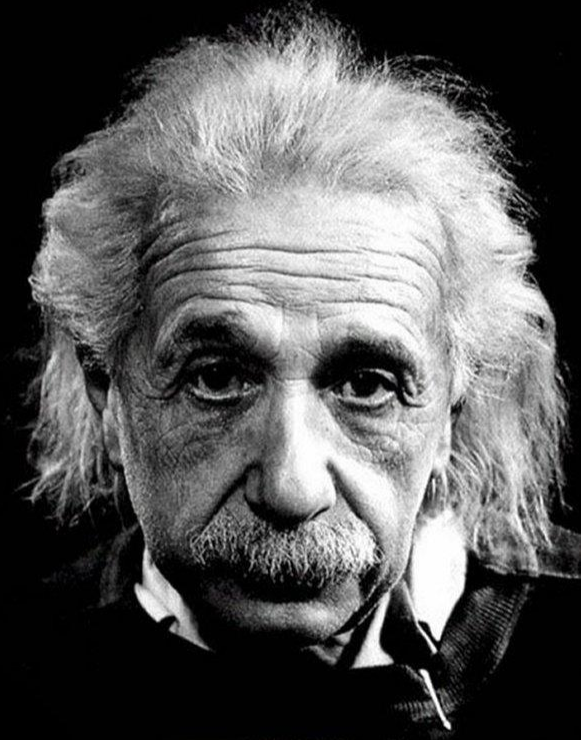
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**“Найважче у світі зрозуміти це
податок на прибуток.”**

- Альберт Енштейн

**“The hardest
thing in the
world to
understand
is the
Income Tax”**

-Albert Einstein



T1 Податкова декларація сторінки 1 та 2


Name: Principal

SIN:

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Name: Principal SIN: Client copy


 Canada Revenue Agency / Agence du revenu du Canada

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Income Tax and Benefit Return

T1 2022

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 7

Identification First name _____ Last name _____ Care of _____ Mailing address _____ PO Box _____ RR _____ City _____ Prov./Terr. _____ Postal code _____ Calgary [A, B] Email address _____	Social insurance number (SIN) _____ Date of birth (Year Month Day) _____ If this return is for a deceased person, enter the date of death (Year Month Day) _____	Marital status on December 31, 2022: 1 <input type="checkbox"/> Married 2 <input type="checkbox"/> Living common-law 3 <input type="checkbox"/> Widowed 4 <input type="checkbox"/> Divorced 5 <input type="checkbox"/> Separated 6 <input type="checkbox"/> Single	Your language of correspondence: (Votre langue de correspondance :) <input checked="" type="checkbox"/> English <input type="checkbox"/> Français
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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.

Residence information Your province or territory of residence on December 31, 2022: Alberta 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:	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)
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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 <input type="checkbox"/> 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 _____
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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-indigenes-nu. _____ 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 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.

T1 Податкова декларація сторінки 3 та 4

Name: Principal

SIN:

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

Step 2 – Total income

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

Employment income (box 14 of all T4 slips)		10100		1
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)	10105			
Commissions included on line 10100 (box 42 of all T4 slips)	10120			
Wage-loss replacement contributions (see line 10100 of the guide)	10130			
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	1701			
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 Form T1 Worksheet)		12000		9
Amount of dividends (eligible and other than eligible)	12010			
Interest and other investment income (use Federal Worksheet)	12100			10
Net partnership income (limited or non-active partner)	12200			11
Registered disability savings plan income (box 131 of the T4A slip)	12500			12
Rental income (see Guide T4036)	Gross 12599		Net	13
Taxable capital gains (complete Schedule 3)	12700			14
Support payments received (see Guide P102)	Total 12799		Taxable amount	15
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.				19
Self-employment income (see Guide T4002):				
Business income	Gross 13499	Net 13500		20
Professional income	Gross 13699	Net 13700		21
Commission income	Gross 13899	Net 13900		22
Farming income	Gross 14099	Net 14100		23
Fishing income	Gross 14299	Net 14300		24
Add lines 20 to 24.				25
Line 19 plus line 25				26
Workers' compensation benefits (box 10 of the T5007 slip)	14400			27
Social assistance payments	14500			28
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600			29
Add lines 27 to 29 (see line 25000 in Step 4).	14700			30
Line 26 plus line 30		16000		31

Name: Principal

SIN:

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Step 3 – Net income

Enter the amount from line 31 of the previous page.

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			34
Poolled 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 T925)	21500			39
Business investment loss (see Guide T4037)	Gross 21699	Allowable deduction 21700		40
Moving expenses (complete Form T1-M)		21800		41
Support payments made (see Guide P102)	Total 21999	Allowable deduction 22000		42
Carrying charges, interest expenses and other expenses (use Federal Worksheet)		22100		43
Deduction for CPP or QPP contributions on self-employment income at net earnings (complete Schedule 8 or Form RC381, whichever applies)	22200			44
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)	22215			45
Exploration and development expenses (complete Form T25)	22400			46
Other employment expenses (see Guide T4044)	22900			47
Clergy residence deduction (complete Form T1223)	23100			48
Other deductions (specify):	23200			49
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)	23210			50
Add lines 33 to 50.	23300			51
Line 32 minus line 51 (if negative, enter "0")		23400		52
Net income before adjustments		23400		
Social benefits repayment (including old age security benefits repayment, employment insurance benefits repayment, and Canada recovery benefit repayment):				
See the repayment chart on the back of your T4E slip if you entered an amount on line 11900 and the amount on line 23400 is more than \$75,375.				
Use your Federal Worksheet if you entered an amount on line 11300 or line 14600 and the amount on line 23400 is more than \$81,761, or if you have an amount in box 202 of your T4A slip and the amount on line 23400 is more than \$38,000.				
Otherwise, enter "0" on line 23500.		23500		53
Line 52 minus line 53 (if negative, enter "0")				
(If this amount is negative, you may have a non-capital loss. See Form T1A.)		23600		54
Net income		23600		

T1 Податкова декларація сторінки 5 та 6

Name: Principal SIN: Client copy
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Step 4 – Taxable income

Enter the amount from line 54 of the previous page. 55

Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400	56
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900+	57
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000+	58
Limited partnership losses of other years	25100+	59
Non-capital losses of other years	25200+	60
Net capital losses of other years	25300+	61
Capital gains deduction (complete Form T657)	25400+	62
Northern residents deductions (complete Form T2222)	25500+	63
Additional deductions (specify):	25600+	64
Add lines 56 to 64.	25700=	65
Line 55 minus line 65 (if negative, enter "0")	Taxable income 28000	66

Step 5 – Federal tax

Part A – Federal tax on taxable income

Use the amount from line 28000 to complete the appropriate column below.

Amount from line 28000	Line 28000 is \$50,197 or less	Line 28000 is more than \$50,197 but not more than \$100,392	Line 28000 is more than \$100,392 but not more than \$155,625	Line 28000 is more than \$155,625 but not more than \$221,708	Line 28000 is more than \$221,708
Amount from line 28000	0.00	60,197.00	100,392.00	155,625.00	221,708.00
Line 67 minus line 68 (cannot be negative)	=	=	=	=	=
Line 69 multiplied by the percentage from line 70	x 15.00 %	x 20.50 %	x 26.00 %	x 29.00 %	x 33.00 %
Line 71 plus line 72	0.00	7,529.55	17,819.53	32,180.11	51,344.18
Federal tax on taxable income	=	=	=	=	=

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

Step 5 – Federal tax (continued)

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 14,398 00 74

Age amount (if you were born in 1957 or earlier) (use Federal Worksheet)	(maximum \$7,898)	30100+	75
Spouse or common-law partner amount (complete Schedule 5)		30300+	76
Amount for an eligible dependant (complete Schedule 5)		30400+	77
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425+	78
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450+	79
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)			
Number of children for whom you are claiming this amount	30499	x \$2,350 =	30500+
Add lines 74 to 80.			14,398 00 81/82
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):			
through employment income	30800		83
on self-employment income and other earnings	31000+		84
Employment insurance premiums:			
through employment			
(boxes 18 and 55 of all T4 slips)	(maximum \$952.74)	31000+	85
on self-employment and other eligible earnings (complete Schedule 13)	217+		86
Volunteer firefighters' amount	31220+		87
Search and rescue volunteers' amount	31240+		88
Canada employment amount			
Enter whichever is less: \$1,287 or line 1 plus line 2.	31260+		89
Home buyers' amount (maximum \$10,000)	31270+		90
Home accessibility expenses (use Federal Worksheet)	(maximum \$20,000)	31285+	91
Adoption expenses		31300+	92
Digital news subscription expenses (see line 31350 of the guide)	(maximum \$500)	31350+	93
Add lines 83 to 93.			94
Pension income amount (use Federal Worksheet)	(maximum \$2,000)	31400+	95
Add lines 82, 94 and 95.			14,398 00 96
Disability amount for self (if you were under 18 years of age, use Federal Worksheet; if not, claim \$8,870)	31600+		97
Disability amount transferred from a dependant (use Federal Worksheet)	31800+		98
Add lines 96 to 98.			14,398 00 99
Interest paid on your student loans (see Guide P105)		31900+	100
Your tuition, education, and textbook amounts (complete Schedule 11)		32300+	101
Tuition amount transferred from a child or grandchild		32400+	102
Amounts transferred from your spouse or common-law partner (complete Schedule 2)		32600+	103
Add lines 99 to 103.			14,398 00 104
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2005 or later	33099		105
Amount from line 23600	x 3% =	106	
Enter whichever is less: \$2,479 or the amount from line 106.			107
Line 105 minus line 107 (if negative, enter "0")			108
Allowable amount of medical expenses for other dependants (use Federal Worksheet)	33199+		109
Line 108 plus line 109		33200+	110
Line 104 plus line 110		33500=	14,398 00 111
Federal non-refundable tax credit rate		x	15 % 112
Line 111 multiplied by the percentage from line 112		33800=	2,159 70 113
Donations and gifts (complete Schedule 9)		34900+	114
Line 113 plus line 114		35000=	2,159 70 115
Total federal non-refundable tax credits			

T1 Податкова декларація сторінки 7 та 8

Name: Principal SIN: Client copy
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Part C – Net federal tax

Enter the amount from line 73.			116
Federal tax on split income (complete Form T1206)	40424+		• 117
Line 116 plus line 117	40400=		118
Amount from line 35000			
	2,159	70	119
Federal dividend tax credit (use Federal Worksheet)	40426+		• 120
Minimum tax carryover (complete Form T691)	40427+		• 121
Add lines 119 to 121.	=	2,159	70
		2,159	70
Line 118 minus line 122 (if negative, enter "0")			122
Federal surtax on income earned outside Canada (complete Form T2203)			123
Line 123 plus line 124			125
Federal foreign tax credit (complete Form T2209)	40500		• 126
Line 125 minus line 126			127
Recapture of investment tax credit (complete Form T2038(IND))			128
Line 127 plus line 128			129
Federal logging tax credit (see guide)			130
Line 129 minus line 130 (if negative, enter "0")			131
Federal political contribution tax credit (use Federal Worksheet)			132
Total federal political contributions (attach receipts)	40900		• 133
Investment tax credit (complete Form T2038(IND))	41200+		• 134
Labour-sponsored funds tax credit (see line 41400 of the guide)			135
Net cost of shares of a provincially registered fund	41300		• 136
Allowable credit	41400+		• 137
Add lines 132 to 134.			138
Line 131 minus line 135 (if negative, enter "0")			139
Canada workers benefit advance payments received (box 10 of the RC210 slip)	41500+		• 140
Special taxes (see line 41800 of the guide)	41800+		• 141
Add lines 136 to 138.			142
Enter this amount on line 140 on the next page.			143
Net federal tax	42000=		144

Step 6 – Refund or balance owing

Amount from line 42000		140
CPP contributions payable on self-employment income and other earnings (complete Schedule 6 or Form RC381, whichever applies)	42100+	• 141
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120+	• 142
Social benefits repayment (amount from line 23500)	42200+	• 143
Provincial or territorial tax (complete and attach your provincial or territorial Form 428, even if the result is "0")	42800+	• 144
Add lines 140 to 144.		145
Total payable	43500=	• 145

Total income tax deducted (amounts from all Canadian slips)	43700		• 147
Refundable Quebec abatement (see line 44000 of the guide)	44000+		• 148
CPP or QPP overpayment (see line 30800 of the guide)	44800+		• 149
Employment insurance overpayment (see line 45000 of the guide)	45000+		• 150
Refundable medical expense supplement (use Federal Worksheet)	45200+		• 151
Canada workers benefit (CWB) (complete Schedule 6)	45300+		• 152
Canada training credit (CTC) (complete Schedule 11)	45350+		• 153
Refund of investment tax credit (complete Form T2038(IND))	45400+		• 154
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600+		• 155
Employee and partner GST/HST rebate (complete Form GST370)	4 700+		• 156
Eligible educator school supply tax credit			157
Supplies expenses (maximum \$1,000)	46800		• 158
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555+		• 159
Other refundable credits (specify):	47555+		• 158a
Tax paid by instalments	47600+		• 159
Provincial or territorial credits (complete Form 479, if it applies)	47900+		• 160
Add lines 147 to 160.			161
Total credits	48200=		• 161

Line 145 minus line 161
If the amount is negative, enter it on line 48400 below
If the amount is positive, enter it on line 48500 below.

Refund or balance owing

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

Refund • Balance owing •

Amount enclosed •

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

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.

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

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

Telephone number: () -

Date: 2023/01/10

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

Was a fee charged? 1 Yes 2 No

EFILE number (if applicable):

Name of tax professional: Stanley Accounting Professional Corporation

Telephone number: (403) 241-2030 ext. _____

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

Do not use this area. _____ • _____

T4 slip Зарплата

Payroll Deductions Online Calculator Result

Employee's name:	Biweekly (26 pay periods a year)		
Employer's name:	2023-01-31 (YYYY-MM-DD)		
Pay period frequency:	Alberta		
Date the employee is paid:	15,000.00		
Province of employment:	21,003.00		
Federal amount from TD1:			
Provincial amount from TD1:			
Salary or wages income	2,000.00		
Total cash income			2,000.00
Pensionable earnings for the pay period	2,000.00		
Insurable earnings for the pay period	2,000.00		
Federal tax deduction		184.03	
Provincial tax deduction		104.86	
Total tax deductions on income			288.89
CPP deductions			110.99
EI deductions			32.60
Total deductions			432.48
Net amount			1,567.52

Year-to-Date Amounts	Inputted Value	Total for this Record
Pensionable earnings	0.00	2,000.00
CPP contributions	0.00	110.99
Insurable earnings	0.00	2,000.00
EI premiums	0.00	32.60

Employer Remittance Summary

Employee's name:		
Date the employee is paid:	2023-01-31 (YYYY-MM-DD)	
Employee CPP contributions	110.99	
Employer CPP contributions	110.99	
Subtotal of Canada Pension Plan (CPP)		221.98
Employee EI contributions	32.60	
Employer EI contributions	45.64	
Subtotal of Employment Insurance (EI)		78.24
Tax deductions	288.89	
For this calculation, remit this amount		589.11

Based on pensionable months entered, the employee and employer Canada Pension Plan contribution maximum for the year is \$3,754.45.

The printed calculations created by PD0C are **not intended to be used as a statement of earnings**. Please contact your employment standards representative for all of the information legally required on a statement of earnings specific to your province or territory.

T4 (21) Protected B when completed / Protégé B une fois rempli

Canada Revenue Agency / Agence du revenu du Canada

T4 Statement of Remuneration Paid / État de la rémunération payée

Year / Année: 2021

Employer's name - Nom de l'employeur: UNIVERSITY OF CALGARY, 2500 UNIVERSITY DRIVE NW, CALGARY, AB T2N 1N4

Employment Income / Revenu d'emploi: 4,079.02

Income tax deducted / Impôt sur le revenu retenu: 0.00

Province of employment / Province d'emploi: AB

Employee's CPP contributions - see over / Cotisations de l'employé au RPC - voir au verso: 150.78

EI insurable earnings / Gains assurables d'AE: 4,079.02

Employee's PFP premiums - see over / Cotisations de l'employé au RFP - voir au verso: 64.45

Union dues / Cotisations syndicales: 62.05

RPP contributions / Cotisations à un RPA: 0.00

Charitable donations / Dons de bienfaisance: 0.00

Pension adjustment / Facteur d'équivalence: 0.00

RPP or DRSP registration number / N° d'enregistrement d'un RPA ou d'un RPDB: 0.00

Employee's PFP premiums - see over / Cotisations de l'employé au RFP - voir au verso: 0.00

PFP insurable earnings / Gains assurables du RFPAP: 0.00

Other information (see over):

Autres renseignements (voir au verso):

T4 (21) Protected B when completed / Protégé B une fois rempli

Canada Revenue Agency / Agence du revenu du Canada

T4 Statement of Remuneration Paid / État de la rémunération payée

Year / Année: 2021

Employer's name - Nom de l'employeur: UNIVERSITY OF CALGARY, 2500 UNIVERSITY DRIVE NW, CALGARY, AB T2N 1N4

Employment Income / Revenu d'emploi: 4,079.02

Income tax deducted / Impôt sur le revenu retenu: 0.00

Province of employment / Province d'emploi: AB

Employee's CPP contributions - see over / Cotisations de l'employé au RPC - voir au verso: 150.78

EI insurable earnings / Gains assurables d'AE: 4,079.02

Employee's PFP premiums - see over / Cotisations de l'employé au RFP - voir au verso: 64.45

Union dues / Cotisations syndicales: 62.05

RPP contributions / Cotisations à un RPA: 0.00

Charitable donations / Dons de bienfaisance: 0.00

Pension adjustment / Facteur d'équivalence: 0.00

RPP or DRSP registration number / N° d'enregistrement d'un RPA ou d'un RPDB: 0.00

Employee's PFP premiums - see over / Cotisations de l'employé au RFP - voir au verso: 0.00

PFP insurable earnings / Gains assurables du RFPAP: 0.00

Other information (see over):

Autres renseignements (voir au verso):

T2125 Дохід самозайнятих чи бізнесу стр 1-2

Name: Sam Jones
 Canada Revenue Agency / Agence du revenu du Canada
Statement of Business or Professional Activities
 Protected B when completed

- 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: Sam Jones
 Your social insurance number: [REDACTED]

Business name: Humuhumunukunuaipua'a & Company
 Business number: RT

Business address: [REDACTED]
 City: Calgary
 Prov./Terr. AB
 Postal code: T2Z 0J7

Fiscal period: From 2020-01-01 to 2021-03-31
 Was this your last year of business? Yes No

Main product or service: Market Research
 Industry code: 541910
 Marketing research and public opinion polling

Accounting method: Accrual
 Tax shelter identification number: [REDACTED]
 Partnership business number: [REDACTED]
 Your percentage of the partnership: 50.00 %

Name and address of the person or firm preparing this form: Tony Croft
 Tony Croft
 [REDACTED] Calgary, Alberta, T2E 5C5

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. 0

Provide up to five main web page or website addresses, also known as uniform resource locator (URL):
 http://

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

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

Part 3B – Professional Income
 Fill in this part only if you have professional income. If you have business income, leave this part blank and fill in Part 3A. If you have both business and professional income, you have to fill out a separate Form T2125 for each. Note: 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) 76,026 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 76,026 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) 76,026 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

Name: Sam Jones SIN: [REDACTED] Protected B when completed

Part 3C – Gross business or professional income

Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O) 76,026 00
 Reserves deducted last year 8290
Other income (specify)* 8230

Subtotal: Line 8290 plus line 8230 91216 00 3P

Gross business or professional income: Line 8000 plus amount 3P 8299 76,026 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 13999

* You may have received assistance from COVID-related measures from the federal, provincial or territorial governments. For more information, go to canada.ca/cora-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 cost of goods sold, paid or payable when you calculate the cost of goods sold, expenses or net income (loss).

Part 3D – Cost of goods sold and gross profit

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

Gross business income (line 8299 of Part 3C) 76,026 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: Amount 3R to 3V	8500	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	76,026 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) 76,026 00 4A

Expenses (enter only the business part)		
Advertising	8521	4B
Meals and entertainment	8523	413 12 4C
Bad debts	8590	4D
Insurance	8690	1,136 00 4E
Interest and bank charges	8710	4F
Business taxes, licences and memberships	8760	3,265 47 4G
Office expenses	8810	982 45 4H
Office stationery and supplies	8811	4I
Professional fees (includes legal and accounting fees)	8860	4J
Management and administration fees	8871	4K
Rent	8910	4L
Repairs and maintenance	8960	4M
Salaries, wages and benefits (including employer's contributions)	9060	4N
Property taxes	9100	4O
Travel expenses	9200	4P
Utilities	9220	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	2,011 76 4T
Capital cost allowance (CCA). Enter amount 1 of Area A minus any personal part and any CCA for business-use-of-home expenses	9936	8,520 91 4U
Other expenses (specify):		



T2125 Дохід самозайнятих чи бізнесу стр 3-4

Name: Sam Jones SIN: [REDACTED] Protected B when completed

Part 4 – Net income (loss) before adjustments

Reserves _____

Private health services plan (PHSP) premiums _____

Total other expenses _____

Total expenses: Total of amounts 4B to 4V **9368** 17,044 52 **17,044 52**

Net income (loss) before adjustments: Amount 4A minus line 9368 **9369** 58,981 48

Part 5 – Your net income (loss)

Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income _____ 29,490 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 **9943** 29,490 74 5C

Other amounts deductible from your share of net partnership income (loss) (amount 6F) _____

Net income (loss) after adjustments: Amount 5C minus line 9943 **9946** 29,490 74 5D

Business-use-of-home expenses (amount 7P) _____

Your net income (loss): Amount 5D minus line 9945 **9946** 29,490 74

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.

Chart A – Motor vehicle expenses (For lines 9281 and 9936 above)

Make	Model	Year	Operating expenses	Parking	Surpl. i sur. ce	Total expenses	CCA	Terminal loss	Recapture
Ford	Focus	2019	1,070 03			1,070 03	533 90		
Ford	Escape	2022	941 72			941 72	5,980 67		
Total motor vehicle expenses (16)			2,011 75			2,011 75	6,514 57		

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

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

List details of expenses: _____ Expense amounts _____

Less: Repayments from the partnership _____

Private health services (PHSP) plan premiums _____

Deductible meals and entertainment expenses _____

CCA on other assets used for the business _____

Total _____

Total other amounts deductible from your share of the net partnership income (loss): Add the above amounts (enter this on line 9943 of Part 5) _____ 6F

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

Area of home used for business _____ 150

Total area of home _____ 1,000

Daycare proration (may apply to providers of daycare services from their home): _____ %

Hours per day _____ Days per week _____ Weeks per year _____ %

Share expense with Madison according to their share of the business Yes _____ 50.0000 %

Ratio for business use calculation _____ 7.50 %

Heat _____ 7A

Electricity _____ 7B

Insurance _____ 7C

Maintenance _____ 7D

Mortgage interest _____ 7E

Property taxes _____ 7F

Other expenses (specify): _____ 7G

Name: Sam Jones SIN: [REDACTED] Protected B when completed

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

Personal-use part of the business-use-of-home expenses _____ 7H

Subtotal: Add amounts 7A to 7G _____ 7I

Capital cost allowance (CCA) (business part only), which means amount 1 of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4 _____ 7J

Amount carried forward from previous year _____ 7K

Subtotal: Add amounts 7J to 7L _____ 7M

Net income (loss) after adjustments (amount 5D) (if negative, enter "0") _____ 29,490 74 7N

Business-use-of-home expenses available to carry forward: Amount 7M minus amount 7N (if negative, enter "0") _____ 7O

Allowable claim: Amount 7M or 7N above, whichever is less (enter your share of this amount on line 9945 of Part 5) _____ 7P

Part 8 – Details of other partners

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

Name of partner	Last name or business name	First name	Address	Share of net income or (loss)	Percentage of partnership
Jones	Madison		1428 28 Ave Sw	29,490 74	50.0000 %

Part 9 – Details of equity

Total business liabilities _____ 9931

Drawings in the current year _____ 9932

Capital contributions in the current year _____ 9933

See the privacy notice on your return



Витрати на транспортний засіб

Підрахуйте:

1. Загальний кілометраж з часу коли купили авто до 31 грудня 2022.
2. Скільки кілометрів проїхали для бізнесу чи як самозайнятий у 2022
3. Суми усіх квитанції на бензин/дизель, паркування, ремонт /обслуговування, реєстрація та страхівка
4. Марка, модель та рік трансп. засобу, дату купівлі, вартість авто

Якщо авто в кредит або оренда чи лізинг, копії документів обов'язково підготувати та надіслати бухгалтеру

Chart A – Motor vehicle expenses	
Kilometres you drove in the fiscal period that was part of earning business income	1
Total kilometres you drove in the fiscal period	2
Fuel and oil	3
Interest (use Chart B below)	4
Insurance	5
Licence and registration	6
Maintenance and repairs	7
Leasing (use Chart C below)	8
Electricity for zero-emission vehicles	9
Other expenses (specify):	10
.....	11
Total motor vehicle expenses: Add amounts 3 to 11	12
Business use part: Amount 1: _____ ÷ amount 2: _____ × amount 12: _____ = _____	13
Business parking fees	14
Supplementary business insurance	15
Allowable motor vehicle expenses: Add amounts 13, 14 and 15 (enter this total on line 9281 of Part 4)	16
Note: You can claim capital cost allowance on motor vehicles in Area A.	

Chart B – Available interest expense for passenger vehicles and zero-emission passenger vehicles	
Total interest payable (accrual method) or paid (cash method) in the fiscal period	17
_____ \$10* × the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)	= _____ 18
Available interest expense: Amount 17 or 18, whichever is less (include this in amount 4 of Chart A above)	19
* For passenger vehicles bought after 2000.	

T776 Дохід з Оренди стр 1-2

Name: Sam Jones Agency: Canada Revenue Agency / Agence du revenu du Canada
 Statement of Real Estate Rentals
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- Use this form if you own and rent real estate or other property. It relates mainly to renting real estate but also covers some other types of rental property such as farmland. This form will help you determine your gross rental income, the expenses you can deduct, and your net rental income or loss for the year.
- To determine whether your rental income is from property or a business, consider the number and types of services you provide for your tenants:
 - If you rent space and only provide basic services such as heating, lighting, parking, laundry facilities, you are earning an income from renting property.
 - If you provide additional services such as cleaning, security and meals, you may be conducting a business.
 - For more information about how to determine if your rental income comes from property or a business, see Interpretation Bulletin IT-434, Rental of Real Property by Individual, and its Special Releases.
- If you are a co-owner of a property, you have to determine if a partnership exists from property or a business, see Interpretation Bulletin IT-434, Rental of Real Property by Individual, and its Special Releases.
- For information on how to fill out this form, see Guide T4036, Rental Income.

Part 1 – Identification

Your name: Sam Jones Your social insurance number: [REDACTED]

Your address: [REDACTED] City: Calgary Prov./Terr.: AB Postal code: T1Z 2B1

Fiscal period: From 2021-10-01 to 2022-01-31 Was this the final year of your rental operation? Yes No

Your percentage of ownership: 50.0000% Industry code: 5311111111 TS Tax shelter identification number (6 characters): [REDACTED] Partnership business number: [REDACTED]

Name and address of the person or firm preparing this form: Tony Croft, [REDACTED] North, Calgary, Alberta, T2E 5C5

Part 2 – Details of other co-owners and partners

Co-owner or partner's name and address	Percentage of ownership	Share of net income (loss)
Jones, Madison 1428 28 Ave Sw Calgary Alberta T2B7J8	50.0000 %	5,664 39

Part 3 – Income

In most cases, you calculate your rental income using the accrual method. If you have no amount receivable and no expenses outstanding at the end of the year, you can use the cash method.

Address of property: 1592 18 Ave Ne Calgary Alberta T2U4G8 Country: Canada Number of units: 1 Gross rents: 17,400|00

Enter the total of your gross rents in the year you receive them: 8141
 Other income (for example, premiums and leases, etc.): 8230
Total gross rental income – Enter this amount on your line 12699 (line 8141 plus amount 2 plus amount 3): 8299 17,400|00

* 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.

Part 4 – Expenses

	Total expenses	Personal portion
Advertising	8521	
Insurance	6690	1,356 00
Interest and bank charges	8710	
Office expenses	8810	
Professional fees (includes legal and accounting fees)	8860	635 00
Management and administration fees	8974	
Repairs and maintenance	8980	754 23
Salaries, wages and benefits (including employer's contributions)	9060	
Property taxes	9180	3,326 00
Travel	9200	
Utilities	9220	
Motor vehicle expenses (not including capital cost allowance)	9281	
Other expenses (specify)		
Total other expenses	8270	
Total expenses (add the lines listed under "Total expenses")	6,071 23 A	
Total for personal portion (add the lines listed under "Personal portion")		9949
Deductible expenses (total expenses from amount A minus total personal portion on line 9949)		6,071 23 4
Net income (loss) before adjustments (total gross rental income from line 8299 minus deductible expenses from amount 4)	9369	11,328 77
Co-owner – calculate your share of net income from line 9369. Enter your result on amount 5		5,664 39 5
Co-owner – other deductible expenses you have as a co-owner which you did not deduct elsewhere	9945	

Name: Sam Jones SIN: [REDACTED] Protected B when completed

Recaptured capital cost allowance (co-owners – enter your share of the amount)	Subtotal (amount 5 minus line 9945)	9947	5,664 39 6
Terminal loss (co-owners – enter your share of the amount)	Subtotal (amount 6 plus line 9947)	9948	5,664 39 7
Total capital cost allowance claim for the year (amount 1 from Area A)	Subtotal (amount 7 minus line 9948)	9936	5,664 39 8
Net income (loss) (amount 8 minus line 9936)			5,142 10 9
Partnerships			
Partners – your share of amount 9, or the amount from your T5013 slip, Statement of Partnership Income			10
Partners – GST/HST rebate for partners received in the year	9974		
Partners – other expenses of the partner	9943		
Your net income (loss) – For sole proprietors or co-owners, enter this amount on your income tax and benefit return on line 12600. For partnerships, enter the result of amount 10 plus line 9974 minus line 9943. Enter this amount on your income tax and benefit return on line 12600	9946	5,142 10	10

See the privacy notice on your return

Preview for review only

T776 Дохід з Оренди стр 3

Name: John [REDACTED]

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

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Areas B and C below)	4 Cost of additions from column 3 which are AIIPs or ZEVs (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* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)	7 Proceeds of dispositions available to reduce additions of AIIPs and ZEVs (col. 5 minus col. 3 plus col. 4). If negative, enter "0" Note 2	8 UCC adjustment for current-year additions of AIIPs and ZEVs (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0" Note 3	9 Adjustment for current-year additions subject to the half year rule. 1/2 multiplied by (col. 3 minus col. 4 minus col. 5). If negative, enter "0"	10 Base amount for CCA (col. 6 plus col. 8 minus col. 9)	11 CCA rate %	12 CCA for the year (col. 10 multiplied by col. 11 or a lower amount)	13 UCC at the end of the year (col. 6 minus col. 12)
8-a	51,641 71	738 00	738 00		52,379 71		369 00		52,748 71	20		52,379 71
6-a	2,276 89				2,276 89				2,276 89	10		2,276 89

CCA on motor vehicles (see Motor vehicle expenses)

Total CCA claim for the year**: Total of column 12 (enter the amount on line 9936 of Part 4, amount i minus any personal part and any CCA for business-use-of-home expenses***)

* If you have a negative amount in column 6, add it to income as a recapture under "Recaptured capital cost allowance" on line 9947. If no property is left in the class and there is a positive amount in the column, deduct the amount from your income as a terminal loss under "Terminal loss" on line 9948. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, read Chapter 3 of Guide T4036.

** For information on CCA for "Calculating business-use-of-home expenses," see "Special situations" in Chapter 4 of Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income. To help you calculate the CCA, see the calculation charts in Areas B to F.

*** Sole proprietors and partnerships – enter the total CCA claim for the year from amount i on line 9936.
Co-owners – enter only your share of the total CCA claim for the year from amount i on line 9936.

Note 1: Columns 4, 7 and 8 apply only to accelerated investment incentive properties (AIIPs) (see Regulation 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 ZEV, ZEPV and other eligible zero-emission automotive equipment and vehicles. An AIMP is a property (other than ZEV) that you acquired after November 20, 2018, and 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 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 T4036.

Note 2: The proceeds of disposition of a ZEPV that has been included in Class 54 and that is subject to the \$55,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$55,000 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. For more information on proceeds of disposition, read "Class 54 (30%)" in Guide T4036.

Note 3: 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 and 13) and 1/2 for the remaining AIIPs.

For more information on AIIPs, CCA, ZEVs and ZEPVs, see Guide T4036 or go to canada.ca/taxes-accelerated-investment-income.

Витрати, що зменшують загальний дохід (deductions from total income)

- ❖ Професійні, профспілкові чи інші внески, включно страхування від службової недбалості (квитанції або код 44 з T4 форми)
- ❖ Витрати на переїзд (T1-M форма) новий адрес має бути, що найменше на 40 КМ ближче до нової роботи або школи
- ❖ Витрати по догляду за дитиною (форма T778)
 - Квитанції з садочку не включаючи субсидію
 - Квитанції від няні чи домашнього садка
 - Квитанції з дитячого табору (не менше 5 днів)
 - Оплата за нагляд за дитиною повний день, якщо був PD day
 - Оплата за догляд під час обіду у школі - noon supervision fees
- ❖ Виплати підтримки (аліменти) - на одного із подружжя за виключенням на утримання дітей
- ❖ Пенсійні внески самозайнятої особи CPP
- ❖ Витрати для резидентів північної Альберти (форма T2222)
- ❖ Та інші

Федеральні податкові кредити (таблиця 1)

- ❖ Неоподатковуваний мінімальний дохід платника податку
- ❖ Неоподатковуваний мінімум подружжя (таблиця 5) якщо зароблено менше ніж \$15,000
- ❖ Сума по віку - для особи старшої 65 років
- ❖ Сума за догляд за немічною літньою людиною на утриманні
- ❖ Пенсійні внески сплачені з зарплати (код 16 з T4 форми) CPP або з доходу самозайнятої особи
- ❖ Внески на страхування зайнятості (код 18 з T4 форми) EI
- ❖ Сума працевлаштованості в Канаді (не для самозайнятих)
- ❖ Вартість навчання у вищих навчальних закладах (таблиця 11)
- ❖ Медичні витрати на сім'ю не покриті страховками (бенефітами)
- ❖ Пожертви (донати) або подарунки (таблиця 9)
- ❖ Та інші

Додаткові форми до заповнення

- ❖ Таблиця 2 якщо є суми, що передаються одним із подружжя
- ❖ Таблиця 6 бенефіт для працевлаштованих в Канаді CWB якщо має право
- ❖ Таблиця 8 для перерахування пенсійних внесків
- ❖ Таблиця 14 на подальше отримання CIA
- ❖ AV428 форма для резидентів Альберти, щоб підрахувати провінційний податок на дохід
- ❖ T2209 E для підрахунку податкового кредиту на податки сплачені за межами Канади
- ❖ T1135 Довідкові дані про статки чи доходи за межами Канади, якщо загальних іноземних активів понад \$100,000 CAD

T1135 Довідка про іноземні активи та доходи

1. Кошти у банку за межами Канади
2. Патенти, авторські права тощо
3. Частка статутного капіталу корпорації нерези
4. Частка в трасті нерезидента, чи товариства
5. Акції корпорацій-резидентів Канади, що за ме
6. Майно, яке можна конвертувати, обміняти,
7. яке є іноземною власністю
8. Борг нерезидента, включаючи державні та Корпоративні облигації, тощо

1. Інтерес у іноземному страховому полісі
2. Дорогоцінні метали, золоті сертифікати та Ф'ючерсні контракти, що зберігаються за межами Канади

Canada Revenue Agency / Agence du revenu du Canada

Foreign Income Verification Statement

Protected B when completed
For departmental use.

* 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.

<input type="checkbox"/> Individual	First name	Last name	Initial	Social insurance number	Individual code <input type="checkbox"/> 1 <input type="checkbox"/> 2	
<input type="checkbox"/> Corporation	Corporation's name			Business number	R C	
<input type="checkbox"/> Trust	Trust's name			Account number	T - - - - -	
<input type="checkbox"/> Partnership	Partnership's name	Partnership code <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	Partnership's account number			R Z

Reporting entity's address

No. Street
City Province or territory Postal code Country code

For what taxation year are you filing this form?
From Year Month Day to Year Month Day

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

Privacy Act, personal information bank number CRA-PPU 035

До T1135 **не** включають наступну іноземну власність :

1. Майно, яке використовується або утримується виключно для ведення
Активного бізнесу
1. Частка акціонерного капіталу або заборгованість іноземної філії
2. Інтерес у тристі, що звільнений від оподаткування
3. Власність особливого користування, яке визначено у розділі 54 податкового кодексу Канади. Тобто власність, яке визначене як основне місце проживання

Сертифіковані податкові програми та методи відправлення податкової декларації

<https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/netfile-overview/certified-software-netfile-program.html>

NETFILE - не для новоприбулих; тільки після отримання першої NOA

EFILE - через податкового спеціаліста, що має реєстраційний номер з податковою (CRA efile number)

Paper file - не рекомендують, бо тільки 5% вживають паперові декларації та обробляють в 2-3 рази довше

Telephone file - в майбутньому, якщо отримали запит від податкової, бо дохід був дуже низький за попередній рік

NOA - Notice of Assessment - Повідомлення від податкової про отримання декларації та по суті підтвердження її даних

Підтвердження доходу - proof of income

Отримуєте звичайною поштою у паперовому вигляді або на особистий кабінет в електронному вигляді. Для цього реєструєтесь My Account з податковою CRA.

<https://www.canada.ca/en/revenue-agency/services/e-services/cra-login-services/cra-user-password-help-faqs/registration-process-access-cra-login-services.html#hlp1a>

1. Ім'я та адреса платника податку
2. Деталі повідомлення - SIN, за який рік та дату коли видане. Код для того щоб надіслати декларацію наступного року через NETFILE
3. Саме повідомлення від комісара податкової служби
4. Підсумок облікового запису, що показує кінцевий результат вашої податкової декларації. Refund - повернення податку; Balance owing - сума податку до сплати

Canada Revenue Agency / Agence du revenu du Canada

Page 1

①

JORAH SKLYN
1 HOME AVENUE
CITY XL X0X 0X0

②

Notice details	
Social insurance number	XXX XXX 789
Tax year	20XX
Date issued	May 5, 20XX

Notice of assessment

We assessed your 20XX income tax and benefit return and calculated your balance. You have a refund of \$2,136.80.

We will deposit your refund into your bank account.

Thank you, ③

Bob Hamilton
Commissioner of Revenue

Account summary

You have a refund in the amount shown below.

Refund:	\$2,136.80
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④

Go paperless!
Get your mail online through My Account.
1. Log in to Canada.ca/my-account
2. Select "Manage online mail"

160-1-20XX

Canada

5. Короткий підсумок вашої податкової Декларації. Основні рядки:

15000 - Загальний дохід Total Income

23600 - Чистий дохід Net Income

26000 - Дохід, що оподатковується Taxable Income

43700 - Сума відрахованного податку на прибуток Total Income Tax Deducted

6. Пояснення змін та інша важлива

інформація. Сплачений податок

може з'явитися у системі на протязі 10 робочих днів, тому не завжди відображається у NOA

Notice details

Social Insurance number	000 000 000
Tax year	2019

Tax assessment

We calculated your taxes using the amounts below. The following summary is based on the information we have of you from us.

We may receive your return and to verify amounts you reported or deductions or credits you claimed. For more information, go to [Canada.ca/revenue-Canada](#). Keep all your slips, receipts, and other supporting documents. A copy will be sent to you.

⑤ Summary

Line	Description	\$ Total amount	CR/DR
0000	Total income	15,000	
0000	Net income	11,000	
0000	Taxable income	11,000	
0000	Total federal tax refundable tax credits	1,000	
0100	Total provincial tax refundable tax credits	1,000	
0000	Net federal tax	50.00	
0000	Net provincial tax	10.00	
0000	Total payable	71.00	
0170	Total income tax deducted	2,000.00	
0000	Total credits	2,000.00	
	Total payable minus Total credits	1,100.00	CR
	Balance from this assessment	1,100.00	CR

Grand total	1,100.00 CR
-------------	-------------

Explanation of changes and other important information ⑥

If you have any questions about your assessment, please call our Individual Tax and Employment at 800-387-9687. We accept collect calls.

7. Your registered retirement savings plan (RRSP) deduction limit statement - Ваш ліміт відрахувань за зареєстрованим планом пенсійних заощаджень.

Річний ліміт за 2022 є \$29,210 але не більше 18% від вашого заробленого Доходу. Новоприбулі у 2022 році після отримання NOA можуть відкривати RRSP рахунок та відкладати у 2023 Згідно їх ліміту

⑦

Notice details

Social insurance number: 1234 5678 9010
Tax year: 2022

RRSP deduction limit statement

Information on RRSP contributions also includes contributions to your spousal registered pension plan (RRSP) and to your and your spouse's or partner's RRSPs, RRSPs, RRSPs, and RRSPs. For more information, go to [RRSPs](#) in the Guide to RRSPs, RRSPs, and RRSPs.

Description	\$ Amount
RRSP deduction limit for 2022	29,210
Minus: Employer's RRSP contributions for 2022	0
Minus: Available RRSP contributions deducted for 2022	0
Plus: 15% of 2021 earned income, up to a maximum of \$9,630	3,240
Minus: 2021 pension adjustment	1,000
Minus: 2021 net past service pension adjustment	0
Plus: 2021 pension adjustment received	0
RRSP deduction limit for 2022	31,450
Minus: Unused RRSP contributions previously reported and available to deduct for 2022	0
Available contribution room for 2022	31,450

Note: Your available contribution room is a transferable amount if you have a contribution room available to you for the 2022 tax year and you have a RRSP deduction limit for 2022. This amount is available to you for the 2022 tax year.

Податки в Альберті на 2022 рік

1. Федеральний податок на дохід - перші \$14,398 не оподатковуються,
15% на дохід вище \$14,398 до \$50,197
20.5% на дохід вище \$50,197 і до \$100,392
1. Провінційний податок - перші \$19,369 не оподатковуються
10% на дохід вище \$19,369 до \$131,220
1. CPP - внески в пенсійний фонд 5.7% але на перші \$3,500 не сплачують
2. EI - внески до соц. страхування 1.58%
3. GST - податок на продаж або сервіс (ПДВ) 5%. Повертається малозабезпеченим у вигляді 4х виплат на рік з липня наступного року за звітним.

Основні фінансові виплати:

1. **GST credit** - повернення податку на продаж усім резидентам з невеликим доходом. Max \$467 в рік на одну людину або \$612/рік на пару + \$161/рік на кожну дитину. Форма RC151 самотня особа або RC66 та RC66SCH для особи чи пари з дитиною
2. **СІА платіж** - повернення податку на клімат - стимулююча оплата за боротьбу з забрудненим середовищем. Виплата не більше \$373/рік на дорослого або \$1,079 на сім'ю з двома дітьми. Отримає кожен мешканець Альберти щоквартально. Форми ті самі, що на GST credit, відправляються в податкову (CRA).
3. **EI бенефіти** - виплати по безробіттю - для платників податку, що втратили роботу та мають від 420 до 700 застрахованих годин. Max 55% від заробітної плати за останні 52 тижні, але не більше \$650 на тиждень. Звернутися онлайн з заявою та ROE (record of employment) до Service Canada після тижня, як втратив роботу.
4. **Дитячі виплати (child care benefits)** почнуться після 18 місяців проживання в АВ. Виплати нараховуються податковою на основі NOA за минулий рік. Нову заяву робити не треба, якщо вже відправляли RC66, якщо податкова не запросила додаткові документи.
5. Якщо зовсім скрута та майже закінчились федеральні \$3,000 та не маєте роботи, можна спробувати звернутись до Альберти для підтримки доходу (for **Income Support**). Звертатись в АВ Supports contact centre 1-877-644-9992.

Інструкція для платників податку

Крок 1.

Отримання виписки по зарплаті на протязі року PAYSTUBs

Складати дохід та витрати самозайнятого за календарний рік

Крок 2.

Отримати T4 форму від роботодавця до кінця лютого

T4a комісійних/інших доходів

T5018 будівельники

Крок 3.

Заповнити T1 податкову декларацію

Добавити T2125 Бізнес звіт та інші таблиці

Крок 4.

Перевірити декларацію та надіслати у податкову

Зберігати декларацію та підтвердження про отримання 6 років

Крок 5.

Отримати та зберегти 6 років **NOA** - повідомлення від податкової про отримання декларації

