Taxpayer and Spouse Summary – Federal – 2023

Date 2024-07-16

	Husband	Wife
10100 Employment income	100,000	15,000
10400 Other employment income		
11300 OAS pension		
11400 CPP/QPP benefits		
11500 Other pensions and superannuation		
11600 Elected split-pension amount		
11700 Universal Child Care Benefit		
11900 E.I. benefits		
12000 Taxable dividends		
12100 Interest and other inv. income		
12200 Limited partnership income		
12500 RDSP income		
12600 Rental income		
12700 Taxable capital gains		
12800 Support payments received		
12900 RRSP income		
12905 Taxable FHSA income		
12906 Taxable FHSA income – other		
13000 Other income		
13010 Taxable scholarship		
13500-14300 Self-employment income		
14400 Workers' compensation		
14500 Social assistance payments		
14600 Net federal supplements		
15000 Total income	100,000	15,000
20700 RPP deduction		
20800 RRSP deduction		
20805 FHSA deduction		
21000 Deduction elected split-pension		
21200 Union/professional dues		
21300 UCCB repayment		
21400 Child care expenses		
21500 Disability supports deduction		
21700 Business investment loss		
21900 Moving expenses		
22000 Support payments made		
22100 Carrying charges		
22200 Ded. CPP/QPP – self-employment		
22215 Ded. CPP/QPP – employment income	631	115
22300 Deduction for PPIP		
22400 Expl./dev. expenses		
22900 Other employment expenses		
23100-23200 Other deductions		
23500 Social benefits repayment		
23600 Net income	99,369	14,885
24400 Canadian forces/police deduct.		
24900 Security options deductions		
25000 Other payments deduction		
25100 Limited partnership losses		
25200 Non-capital losses		
25300 Net capital losses		
25400 Capital gains deduction		
25500 Northern residents deductions		
25600 Additional deductions		
26000 Taxable income	99,369	14,885
GST/HST credit and fed./prov. benefits	1,485	
CCB and provincial benefits		
RRSP limit (2024)	18,000	2,700
Header for special tax returns		

	Husband	Wife
30000 Basic amount	15,000	15,000
30100 Age amount		
30300-30400 Spouse or eligible dep.	115	
30425-30450 Caregiver amount		
30500 Caregiver (infirm under 18)		
30800-31000 CPP/QPP contributions	3,123	569
31200-31217 Tot. empl./self-empl. EI prem.	1,002	245
31205-31215 PPIP premiums		
31220-31240 Volunteers (firefighters / rescue)		
31260 Canada employment amount	1,368	1,368
31270-31285 Home (buyers' amt/accessibility)		
31300 Adoption expenses		
31350 Digital news subscription expenses		
31400 Pension income amount		
31600-31800 Disability amount		
31900-32300 Tuition and education amts/int.		
32400-32600 Spouse/dependant trans.		
33200 Allowable medical expenses		
33500 Total amounts	20,609	17,182
33800 Credits	3,091	2,577
34900 Donations and gifts		
35000 Total non-refundable credits	3,091	2,577
Tax on taxable income	17,436	2,233
40425 Dividend tax credit		
40427 Minimum tax carry-over		
Non-resident surtax		
40500 Foreign tax credit		
Recapture of ITC		
40600 Federal tax	14,345	
41000 Political contribution tax credit		
41200 Investment tax credit		
41400 Labour-sponsored funds credit		
AMT/TOSI adjustment		
41450 Section 217 tax adjustment		
41500 ACWB payments		
41800 Special taxes		
42000 Net federal tax	14,345	
42100-42120 Self-employment CPP		
42200 Social benefits repayment		
42800 Provincial or territorial tax	6,812	
43200 Yukon First Nations tax		
43500 Total payable	21,157	
43700 Total income tax deducted	21,157	
43800 Tax deducted transfer		
44000 Refundable abatement		
44800-45100 CPP/EI overpayment		
45200 Medical expense supplement		
45300 Canada workers benefit (CWB)		
45350 Canada training credit (CTC)		
45355 MHRTC tax credit		
45400-45600 I.T.C. refund/Part XII.2 ct		
45700 GST/HST rebate (GST370)		
46900 Eligible educator school supply credit		
47555 Canadian journalism labour tax credit		
47556 Farmers tax credit		
47557 Air quality improvement credit		
47600 Instalments		
47900 Provincial or territorial credits		
48200 Total credits	21,157	
Balance due/refund (–)	0	
Total refund/bal. due & estimated benefits for the couple		-1,485

Taxpayer and Spouse Summary – Federal – 2023

Date 2024-07-16

	Husband	Wife
10100 Employment income		35,000
10400 Other employment income		
11300 OAS pension		
11400 CPP/QPP benefits		
11500 Other pensions and superannuation		
11600 Elected split-pension amount		
11700 Universal Child Care Benefit		
11900 E.I. benefits		
12000 Taxable dividends	80,500	
12100 Interest and other inv. income		
12200 Limited partnership income		
12500 RDSP income		
12600 Rental income		
12700 Taxable capital gains		
12800 Support payments received		
12900 RRSP income		
12905 Taxable FHSA income		
12906 Taxable FHSA income – other		
13000 Other income		
13010 Taxable scholarship		
13500-14300 Self-employment income		
14400 Workers' compensation		
14500 Social assistance payments		
14600 Net federal supplements		
15000 Total income	80,500	35,000
20700 RPP deduction		
20800 RRSP deduction		
20805 FHSA deduction		
21000 Deduction elected split-pension		
21200 Union/professional dues		
21300 UCCB repayment		
21400 Child care expenses		
21500 Disability supports deduction		
21700 Business investment loss		
21900 Moving expenses		
22000 Support payments made		
22100 Carrying charges		
22200 Ded. CPP/QPP – self-employment		
22215 Ded. CPP/QPP – employment income		315
22300 Deduction for PPIP		
22400 Expl./dev. expenses		
22900 Other employment expenses		
23100-23200 Other deductions		
23500 Social benefits repayment		
23600 Net income	80,500	34,685
24400 Canadian forces/police deduct.		
24900 Security options deductions		
25000 Other payments deduction		
25100 Limited partnership losses		
25200 Non-capital losses		
25300 Net capital losses		
25400 Capital gains deduction		
25500 Northern residents deductions		
25600 Additional deductions		
26000 Taxable income	80,500	34,685
GST/HST credit and fed./prov. benefits	1,485	
CCB and provincial benefits		
RRSP limit (2024)		6,300
Header for special tax returns		

	Husband	Wife
30000 Basic amount	15,000	15,000
30100 Age amount		
30300-30400 Spouse or eligible dep.		
30425-30450 Caregiver amount		
30500 Caregiver (infirm under 18)		
30800-31000 CPP/QPP contributions		1,559
31200-31217 Tot. empl./self-empl. EI prem.		
31205-31215 PPIP premiums		
31220-31240 Volunteers (firefighters / rescue)		
31260 Canada employment amount		1,368
31270-31285 Home (buyers' amt/accessibility)		
31300 Adoption expenses		
31350 Digital news subscription expenses		
31400 Pension income amount		
31600-31800 Disability amount		
31900-32300 Tuition and education amts/int.		
32400-32600 Spouse/dependant trans.		
33200 Allowable medical expenses		
33500 Total amounts	15,000	17,927
33800 Credits	2,250	2,689
34900 Donations and gifts		
35000 Total non-refundable credits	2,250	2,689
Tax on taxable income	13,568	5,203
40425 Dividend tax credit	7,269	
40427 Minimum tax carry-over		
Non-resident surtax		
40500 Foreign tax credit		
Recapture of ITC		
40600 Federal tax	4,049	2,514
41000 Political contribution tax credit		
41200 Investment tax credit		
41400 Labour-sponsored funds credit		
AMT/TOSI adjustment		
41450 Section 217 tax adjustment		
41500 ACWB payments		
41800 Special taxes		
42000 Net federal tax	4,049	2,514
42100-42120 Self-employment CPP		
42200 Social benefits repayment		
42800 Provincial or territorial tax	4,195	1,212
43200 Yukon First Nations tax		
43500 Total payable	8,243	3,726
43700 Total income tax deducted		3,726
43800 Tax deducted transfer		
44000 Refundable abatement		
44800-45100 CPP/EI overpayment		
45200 Medical expense supplement		
45300 Canada workers benefit (CWB)		
45350 Canada training credit (CTC)		
45355 MHRTC tax credit		
45400-45600 I.T.C. refund/Part XII.2 ct		
45700 GST/HST rebate (GST370)		
46900 Eligible educator school supply credit		
47555 Canadian journalism labour tax credit		
47556 Farmers tax credit		
47557 Air quality improvement credit		
47600 Instalments	8,243	
47900 Provincial or territorial credits		
48200 Total credits	8,243	3,726
Balance due/refund (–)	0	0
Total refund/bal. due & estimated benefits for the couple		-1,485

Taxpayer and Spouse Summary – Federal – 2023

Date 2024-07-16

	Husband	Wife
10100 Employment income		35,000
10400 Other employment income		
11300 OAS pension		
11400 CPP/QPP benefits		
11500 Other pensions and superannuation		
11600 Elected split-pension amount		
11700 Universal Child Care Benefit		
11900 E.I. benefits		
12000 Taxable dividends	80,500	
12100 Interest and other inv. income		
12200 Limited partnership income		
12500 RDSP income		
12600 Rental income		
12700 Taxable capital gains		
12800 Support payments received		
12900 RRSP income		
12905 Taxable FHSA income		
12906 Taxable FHSA income – other		
13000 Other income		
13010 Taxable scholarship		
13500-14300 Self-employment income		
14400 Workers' compensation		
14500 Social assistance payments		
14600 Net federal supplements		
15000 Total income	80,500	35,000
20700 RPP deduction		
20800 RRSP deduction		
20805 FHSA deduction		
21000 Deduction elected split-pension		
21200 Union/professional dues		
21300 UCCB repayment		
21400 Child care expenses		
21500 Disability supports deduction		
21700 Business investment loss		
21900 Moving expenses		
22000 Support payments made		
22100 Carrying charges		
22200 Ded. CPP/QPP – self-employment		
22215 Ded. CPP/QPP – employment income		315
22300 Deduction for PPIP		
22400 Expl./dev. expenses		
22900 Other employment expenses		
23100-23200 Other deductions		
23500 Social benefits repayment		
23600 Net income	80,500	34,685
24400 Canadian forces/police deduct.		
24900 Security options deductions		
25000 Other payments deduction		
25100 Limited partnership losses		
25200 Non-capital losses		
25300 Net capital losses		
25400 Capital gains deduction		
25500 Northern residents deductions		
25600 Additional deductions		
26000 Taxable income	80,500	34,685

	Husband	Wife
30000 Basic amount	15,000	15,000
30100 Age amount		
30300-30400 Spouse or eligible dep.		
30425-30450 Caregiver amount		
30500 Caregiver (infirm under 18)		
30800-31000 CPP/QPP contributions		1,559
31200-31217 Tot. empl./self-empl. EI prem.		
31205-31215 PPIP premiums		
31220-31240 Volunteers (firefighters / rescue)		
31260 Canada employment amount		1,368
31270-31285 Home (buyers' amt/accessibility)		
31300 Adoption expenses		
31350 Digital news subscription expenses		
31400 Pension income amount		
31600-31800 Disability amount		
31900-32300 Tuition and education amts/int.		
32400-32600 Spouse/dependant trans.		
33200 Allowable medical expenses		
33500 Total amounts	15,000	17,927
33800 Credits	2,250	2,689
34900 Donations and gifts	3,452	
35000 Total non-refundable credits	5,702	2,689
Tax on taxable income	13,568	5,203
40425 Dividend tax credit	7,269	
40427 Minimum tax carry-over		
Non-resident surtax		
40500 Foreign tax credit		
Recapture of ITC		
40600 Federal tax	597	2,514
41000 Political contribution tax credit		
41200 Investment tax credit		
41400 Labour-sponsored funds credit		
AMT/TOSI adjustment		
41450 Section 217 tax adjustment		
41500 ACWB payments		
41800 Special taxes		
42000 Net federal tax	597	2,514
42100-42120 Self-employment CPP		
42200 Social benefits repayment		
42800 Provincial or territorial tax	1,597	1,212
43200 Yukon First Nations tax		
43500 Total payable	2,193	3,726
43700 Total income tax deducted		3,726
43800 Tax deducted transfer		
44000 Refundable abatement		
44800-45100 CPP/EI overpayment		
45200 Medical expense supplement		
45300 Canada workers benefit (CWB)		
45350 Canada training credit (CTC)		
45355 MHRTC tax credit		
45400-45600 I.T.C. refund/Part XII.2 ct		
45700 GST/HST rebate (GST370)		
46900 Eligible educator school supply credit		
47555 Canadian journalism labour tax credit		
47556 Farmers tax credit		
47557 Air quality improvement credit		
47600 Instalments	2,193	
47900 Provincial or territorial credits		
48200 Total credits	2,193	3,726
Balance due/refund (–)	0	0

	Husband	Wife
GST/HST credit and fed./prov. benefits	1,485	
CCB and provincial benefits		
RRSP limit (2024)		6,300
Header for special tax returns		

Total refund/bal. due & estimated benefits for the couple -1,485