REVENU QUÉBEC

INCOME TAX RETURN 2022

TP-1.D-V

T

If you received an identification label, place it here.

If you are planning to move, see the instructions for lines 1 to 9 in the guide.

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

Use blue or black ink.

Information about you

(see page 14 in the guide)

1 Last name

2 First name

6 Date of birth Y Y Y Y M M D D

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

8 City, town or municipality / Province / 9 Postal code

11 Social insurance number

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.

13 **If your situation (line 12)** has changed since 2021, enter the date of the change. 2 0 Y Y M M D D

Tax residence status

17 If, on December 31, 2022, you were not resident in Québec, state where (prov., terr. or country) you were resident. See the guide.

18 If you were resident in Canada for only part of the year, enter your date of arrival 2 0 Y Y M M D D your date of departure 2 0 Y Y M M D D

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

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

21 Date of bankruptcy (where applicable) 2 0 2 2 M M D D

Period covered by the return 1 before the bankruptcy 2 after the bankruptcy

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

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

20 If the above information concerns a deceased person, enter the **date of death**. 2 0 Y Y M M D D

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

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

Information about your spouse on December 31, 2022

31 Last name

32 First name

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

36 Date of birth Y Y Y Y M M D D

37 If your spouse died in 2022, enter the **date of death**. 2 0 2 2 M M D D

41 Social insurance number

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

Tax residence status

If, on December 31, 2022, your spouse **was not resident** in Québec, state where (prov., terr. or country) he or she was resident.

52 See line 17 in the guide.

DIRECT DEPOSIT

Solidarity tax credit

To make sure you get the full amount of the credit, complete **Schedule D** and sign up for **direct deposit**. See page 12 in the guide.

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, *RL-1 slip, box B*	98
Pensionable earnings (CPP)	96.1	Pensionable salary or wages (QPP), *RL-1 slip, box G* (see the guide)	98.1
QPIP premium, *RL-1 slip, box H*	97		
Commissions received, *RL-1 slip, box M*	100	Taxable benefit, *RL-1 slip, boxes G-1 and L-2*	102

Employment income, *RL-1 slip, box A*		101
Correction of employment income, if you received an RL-22 slip (Work Chart 105)	+	105
Other employment income (see the guide) Specify: 106 0		
Premiums paid to a wage loss replacement plan 165	+	107
Parental insurance benefits, *RL-6 slip, box A*	+	110
Employment Insurance benefits, *T4E slip*	+	111
Old Age Security pension (see the guide)	+	114
QPP or CPP benefits, *RL-2 slip, box C*	+	119
Payments from a pension plan, an RRSP, a RRIF, a DPSP or a PRPP/VRSP, or annuities	+	122
➔ Retirement income transferred by your spouse (see the guide)	+	123
Dividends from taxable Canadian corporations: Actual amount of eligible dividends 166; Actual amount of ordinary dividends 167; Taxable amount	+	128
Interest and other investment income	+	130
Rental income. Attach form TP-128-V or your financial statements. Gross income 168; Net income	+	136
Taxable capital gains (see the guide). **Complete Schedule G.**	+	139
Support payments received (taxable amount)	+	142
Social assistance payments, *RL-5 slip, box A*, and similar financial assistance, *RL-5 slip, box B*	+	147
Income replacement indemnities and net federal supplements Specify: 149	+	148
Other income (see the guide): CRSB, CRCB or CWLB 169; Specify: 153	+	154
Net business income (**line 34** of Schedule L)	+	164
Add lines 101 and 105 through 164. **Total income**	=	199

Net income

Deduction for workers (see the guide)		201
Registered pension plan (RPP) deduction, *RL-1 slip, box D*	+	205
Employment expenses and deductions Specify: 206	+	207
RRSP or PRPP/VRSP deduction HBP or LLP 212	+	214
Support payments made (deductible amount). See the guide. Recipient's social insurance number 224	+	225
Moving expenses. **Complete form TP-348-V.**	+	228
Carrying charges and interest expenses (see lines 231 and 260 in the guide)	+	231
Business investment loss. **Complete form TP-232.1-V.** Total losses 233; 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	+	248
Other deductions (see the guide) Specify: 249	+	250
Carry-over of the adjustment of investment expenses (see the guide)	+	252
Add lines 201 through 207, 214 through 231, and 234 through 252. **Total deductions**	=	254

Total deductions (line 254)	−	254
Subtract line 254 from line 199.	=	256
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

Taxable income

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

Non-refundable tax credits

Basic personal amount	350	**16,143.00**
Adjustment for income replacement indemnities (see the guide)	− 358	
Subtract line 358 from line 350.	= 359	
Age amount, amount for a person living alone and amount for retirement income. **Complete Schedule B.**	+ 361	
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. **Complete Schedule A.**	+ 367	
Amount for a severe and prolonged impairment in mental or physical functions (see the guide)	+ 376	
Add lines 359 through 376.	= 377	
	×	**15%**
Multiply line 377 by 15%.	= 377.1	
Expenses for medical services not available in your area	378	
Medical expenses. **Complete Schedule B.**	+ 381	
Interest paid on a student loan. **Complete Schedule M.** Amount claimed	+ 385	
Add lines 378 through 385.	= 388	
	×	**20%**
Multiply line 388 by 20%.	= 389 ▶ + 389	
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide) Specify: 390.1	+ 390	
Tax credit for career extension (see the guide)	+ 391	
Tax credit for recent graduates working in remote resource regions. **Complete form TP-776.1.ND-V.**	+ 392	
Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395: 393	+ 395	
Home buyers' tax credit. **Complete form TP-752.HA-V.**	+ 396	
Tax credit for union, professional or other dues 397.1 × **10%** ▶	+ 397	
Tax credit for tuition or examination fees. **Complete Schedule T.**	+ 398	
Tax credit for tuition or examination fees transferred by a child (see the guide)	+ 398.1	
Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1. **Non-refundable tax credits**	= 399	

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

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

Refund or balance due

Québec income tax withheld at source, as shown on your RL slips or other information slips		451		
Amount from line 58 of your Schedule Q	−	451.1		
Subtract line 451.1 from line 451.	=	451.2		451.2
Québec income tax withholding transferred by your spouse			+	451.3
QPP or CPP overpayment			+	452
Income tax paid in instalments			+	453
Transferable portion of the income tax withheld for another province			+	454
Tax credit for childcare expenses. **Complete Schedule C.**			+	455
Tax credits respecting the work premium. **Complete Schedule P.**			+	456
QPIP overpayment			+	457
Tax credit for home-support services for seniors. **Complete Schedule J.**			+	458
QST rebate for employees and partners			+	459
Tax shield			+	460
Other credits (see the guide) **Specify:** 461			+	462
Senior assistance tax credit			+	463
Add lines 451.2 through 463. **Income tax paid and other credits**			=	465
Financial compensation for home-support services (see the guide)			+	466
Add lines 465 and 466.			=	468

Amount from line 468		468
Subtract line 468 from line 450.	=	470

To find out how to register for direct deposit or update your direct deposit information, see page 9 in 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. **Refund**	=	478
Accelerated refund (see the guide)		480

Balance due		
Amount from line 470, *if it is positive*		475
Amount transferred by your spouse. See the guide before entering an amount.	−	477
Subtract line 477 from line 475. You are not required to pay a balance of less than $2. **Balance due**	=	479
Amount enclosed. Complete the remittance slip and make your cheque or money order payable to the Minister of Revenue of Québec. Attach your payment and the remittance slip to page 1.		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

498 Area code Telephone (home or cell)

499 Area code Telephone (work) Extension

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