



A Tax adjustment and credits

Complete Part A if you are making a tax adjustment for a single payment or claiming a foreign tax credit or a tax credit for the beneficiary of a designated trust.

Income tax on taxable income (line 401 of your return)		401	
Tax adjustment for a single payment accrued to December 31, 1971 (see line 402 in the guide)	+	402	
Add lines 401 and 402.	=	405	
Non-refundable tax credits (line 399 of your return)		406	
Foreign tax credit (see the guide). Complete form TP-772-V.	+	409	
Tax credit for the beneficiary of a designated trust	+	411	
Add lines 406 through 411.	=	412	
Subtract line 412 from line 405.			412
Carry the result to line 413 of your return. If the result is negative , enter a minus sign (-) before the amount.	=	413	

B Adjustment of income tax payable

Complete Part B if you are:

- carrying over alternative minimum tax from a previous year;
- required to pay alternative minimum tax; or
- claiming the deduction for logging tax.

Amount from line 430 of your return		10	
Amount from line 431 of your return	-	11	
Subtract line 11 from line 10. If the result is negative , enter 0.	=	12	
Alternative minimum tax carry-over (see line 432 in the guide)	-	13	
Subtract line 13 from line 12. If the result is negative , enter 0.	=	14	
Alternative minimum tax, according to form TP-776.42-V (see line 432 in the guide)		15	
Enter the amount from line 14 or line 15, whichever is greater .		16	
Deduction for logging tax (see line 432 in the guide)	-	17	
Subtract line 17 from line 16.			18
Carry the result to line 432 of your return.	=	18	

C Property tax refund for forest producers

Complete Part C if you are a forest producer and in 2022 you were actively engaged in developing your woodlots (see line 462, point 5, in the guide). You can claim a refund for all your assessment units whose total forest area is registered.

Total eligible development expenses for 2022 for all your assessment units (according to a forest engineer's report)		21	
Unused portion of your eligible development expenses (see the guide)	+	22	
Add lines 21 and 22.	=	23	

Complete lines 26 through 30 **for each assessment unit**. If you have more than one unit, attach a sheet containing the required information.

Property taxes paid in 2022 and not refunded (for the unit)		26	
Value of the land	27		
Total value of the unit ÷	28		
Multiply line 26 by line 29.	× 100 ▶	29	%
	=	30	

Total of the amounts on line 30 for all your assessment units		31	
Enter the amount from line 23 or line 31, whichever is less .		32	
Multiply line 32 by 85%.	×		85%
Carry the result to line 462 of your return.		60	

Property tax refund for forest producers

Enclose this schedule with your return.



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