

 Canada Revenue Agency Agence du revenu du Canada	T1 GENERAL – CONDENSED 2024
<h2 style="margin: 0;">Income Tax and Benefit Return</h2>	
Protected B when completed	

If this return is for a deceased person, enter their information on this page. For more information, go to canada.ca/taxes-deceased-file-final-return. 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.

Non-resident

Step 1 – Identification and other information

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<p>Identification</p> <p>First name Last name Ishikawa Tokumi</p> <p>Mailing address (apartment - number, street) 5-24-2 Sendagaya Shibuya-ku</p> <p>PO Box RR _____</p> <p>City Tokyo</p> <p>Prov./Terr. Postal code _____ JPN</p> <p>Email address _____</p> <p>By providing an email address, you are registering for email notifications and will no longer receive paper mail from the CRA. You agree to the Terms of use found at canada.ca/cra-email-notifications-terms.</p>	<p>Social insurance number (SIN) 000 000 000</p> <p>Date of birth (Year Month Day) 1997-01-01</p> <p>If this return is for a deceased person, enter the date of death (Year Month Day) _____</p>	<p>Marital status on December 31, 2024:</p> <p>1 <input type="checkbox"/> Married</p> <p>2 <input type="checkbox"/> Living common-law</p> <p>3 <input type="checkbox"/> Widowed</p> <p>4 <input type="checkbox"/> Divorced</p> <p>5 <input type="checkbox"/> Separated</p> <p>6 <input checked="" type="checkbox"/> Single</p>
<p>Your language of correspondence: <input checked="" type="checkbox"/> English Votre langue de correspondance : <input type="checkbox"/> Français</p>		

<p>Residence information</p> <p>Your province or territory of residence on December 31, 2024: Ontario</p> <p>Your current province or territory of residence if it is different than your mailing address above: JPN</p> <p>Provinces or territories where your businesses had permanent establishments if you were self-employed in 2024: _____</p>	<p>If you became a resident of Canada in 2024 for income tax purposes, enter your date of entry: _____ (Month Day)</p> <p>If you ceased to be a resident of Canada in 2024 for income tax purposes, enter your date of departure: _____ (Month Day)</p>
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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 2024. 1 <input type="checkbox"/>	
Net income from line 23600 of their return to claim certain credits (or the amount that it would be if they filed a return, 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)

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 **Elections Canada**

For more information, go to canada.ca/cra-elections-canada.

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 CRA 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 2024 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 2025 tax year.

Canada Carbon Rebate

Tick this box if you **reside outside** of a census metropolitan area (CMA) in Ontario or within a rural area or small population centre of a CMA, as determined by Statistics Canada (2021), and expect to continue to reside outside the same CMA or within a rural area or small population centre of the same CMA on April 1, 2025. For more information, go to canada.ca/canada-carbon-rebate. 1

Note: If your marital status is married or living common-law, and both you and your spouse or common-law partner were residing in the same location outside of a CMA or within a rural area or small population centre of a CMA, you must tick this box on both of your returns.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2024, was **more than CAN\$100,000**? 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.

Consent to share contact information – Organ and tissue donor registry

I authorize the CRA to provide my name and email address to Ontario Health so that Ontario Health (Trillium Gift of Life) may contact or send information to me by email about organ and tissue donation.
For more information about organ and tissue donation in Canada, go to canada.ca/organ-tissue-donation. 1 Yes 2 No

Note: You are **not** consenting to organ and tissue donation when you authorize the CRA to share your contact information with Ontario Health. Your authorization is only valid for the tax year for which you are filing this tax return. Your information will only be collected under the Ontario Gift of Life Act.

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T1-2024

T1-KFS (Keying Field Summary)

Attach this form to the inside of your return along with any other forms, schedules, information slips, receipts and documents that have to be included.

Total income

Employment income	10100	25,000 00
Total income	15000	25,000 00

Net income

Deduction for CPP or QPP enhanced contributions on employment income	22215	168 07
Net income	23600	24,831 93

Taxable income

Taxable income	26000	24,831 93
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Federal tax

Part A – Federal non-refundable tax credits

Basic personal amount	30000	15,705 00
Base CPP or QPP contributions through employment from box 16 and box 17	30800	831 93
Employment insurance premiums through employment from box 18 and box 55	31200	415 00
Canada employment amount	31260	1,433 00
Non-refundable credit	33500	18,384 93
Net non-refundable credit	33800	2,757 74
Total federal non-refundable tax credits	35000	2,757 74

Part C - Net federal tax

Federal tax	40600	967 05
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Federal schedules

Schedule 8

50339 **25,000.00** **50340** **1,000.00** •

Provincial and territorial forms

Forms 428 and 428–A

56050 **58040** **12,399.00** **58240** **831.93** • **58300** **415.00** • **58800** **13,645.93**
58840 **689.12** **61500** **689.12**

T1-2024

Statement of World Income

Schedule A
Protected B
when completed

Complete this schedule if you were a **non-resident of Canada** or **deemed non-resident of Canada** for all of 2024 (including if you are electing under section 217 or section 216.1 of the Income Tax Act).

Use this schedule to report your world income (from Canadian sources and sources outside Canada). Your foreign-source income is reported **only** on this schedule.

Your net world income is used to calculate your allowable non-refundable tax credits on Schedule B, Allowable Amount of Federal Non-Refundable Tax Credits, your federal tax on your return, and your section 217 tax adjustment on Schedule C, Electing under Section 217 of the Income Tax Act, if applicable.

Report all of your income in Canadian dollars.

Attach a copy of this schedule to your return.

Income from Canadian sources

Net income from line 23600 of your return	24,831	93	1
Net interest and other investment income			2
Net rental income			3
Other Canadian-source income (specify):			4
Add lines 1 to 4.	24,831	93	5

Income from sources outside Canada

Net employment income	0	00	6
Net pension income	0	00	7
Net interest and other investment income	0	00	8
Taxable capital gains	0	00	9
Net rental income	0	00	10
Net business income	0	00	11
Other foreign-source income (specify):	0	00	12
Add lines 6 to 12.	0	00	13

Line 5 plus line 13 Enter this amount on line 2 of Schedule B.	Net world income	16700	24,831	93	14
Total of amounts from lines 24900 to 25600 of your return that apply only to your Canadian-source employment income, business income, and taxable capital gains from disposing of taxable Canadian property					15
Line 14 minus line 15 (if negative, enter "0")	Net world income after adjustments	16900	24,831	93	16

If you are electing under section 217 and your **net world income after adjustments** from line 16 above is the same as the amount on line 76 of your return, complete Part 2 of Schedule C.

See the privacy notice on your return.

T1-2024

**Allowable Amount of Federal and Provincial
or Territorial Non-Refundable Tax Credits**

Schedule B

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when completed

Complete this schedule to calculate your allowable amount of federal and provincial or territorial non-refundable tax credits.

Your net world income from Schedule A is used to determine your allowable amount of federal and provincial or territorial non-refundable tax credits.

Net income from line 23600 of your return	24,831.93	1
Net world income from line 14 of Schedule A	24,831.93	2
Line 1 divided by line 2	1.000000	A x 100 = 100.00 % 3

Line 3 is 90% or more

Your allowable amount of:

- **federal** non-refundable tax credits is the amount on **line 35000** of your return.
- **provincial or territorial** non-refundable tax credits, if applicable, is the amount on **line 61500** of your provincial or territorial Form 428.

Line 3 is less than 90%

Allowable amount of federal non-refundable tax credits

Total of amounts on lines 30800, 31200, 31217, 31600, 31900, and 32300
(tuition amounts only) of your return

Applicable rate

Line 4 multiplied by the percentage from line 5

Amount from line 34900 of your return

Line 6 plus line 7

Enter this amount on **line 35000** of your return.

		4
15 %		5
		6
		7
		8

Allowable amount of provincial or territorial non-refundable tax credits

Total of amounts on lines 58240, 58300, 58305, 58440, 58520, and 58560
(tuition amounts only) of your provincial or territorial Form 428

Enter the lowest tax rate from Form 428 for the province or territory where you earned employment income in Canada
or income from a business that had a permanent establishment in Canada.

Line 9 multiplied by the percentage from line 10

Amount from line 58969 of your provincial or territorial Form 428

Line 11 plus line 12

Enter this amount on **line 61500** of your provincial or territorial Form 428.

		9
%		10
		11
		12
		13

See the privacy notice on your return.

T1-2024

Information about your Residency Status

Schedule D
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Complete this schedule if you were a non-resident of Canada, deemed non-resident of Canada, or factual resident of Canada, in 2024, who is also completing a provincial or territorial Form 428.

Attach a copy of this schedule to your return.

Your residency status

Tick the box below that applies to you:

You were a non-resident of Canada	17700	1	<input checked="" type="checkbox"/>	Yes
You were a deemed non-resident of Canada	17700	2	<input type="checkbox"/>	Yes
You were a factual resident of Canada	17700	5	<input type="checkbox"/>	Yes

For more information on residency status, see Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status.

For information about which tax package you should use, see "Which tax package is for you" in Guide T4058, Non-Residents and Income Tax.

If you were a part-year resident of Canada, do **not** complete this schedule.

Note: If you were a non-resident or deemed non-resident of Canada reporting income from employment in Canada, or from a business that had a permanent establishment in Canada, enter the province or territory where you earned the income under "Your province or territory of residence on December 31, 2024" in the "Residence information" section on page 1 of your income tax and benefit return.

See the privacy notice on your return.

Employee Overpayment of Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through employment.

To receive a refund of any EI overpayment, the amount of the overpayment must be **more than \$1**.

If you have self-employment and other eligible earnings and you entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13 before completing this form.

Do **not** complete this form if you were a resident of Quebec on December 31, 2024, and have to complete Schedule 10 (parts B and C) because you are reporting employment income earned outside Quebec.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) ⁽¹⁾		25,000		00	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits					2
Line 1 plus line 2	(maximum \$63,200)	25,000		00	3
Total premiums deducted:					
Residents of other than Quebec (box 18 and box 55 of your T4 slips) ⁽²⁾					
Quebec residents (box 18 of your T4 slips)		500		00	4
Total premiums payable (if applicable):					
Residents of other than Quebec (amount from line 9 of Schedule 13)					
Quebec residents (amount from line 10 of Schedule 13)					5
Line 4 plus line 5		500		00	▶ 6
Amount from line 3	25,000	00	- \$2,000 = (if negative, enter "0")		7
Line 6 minus line 7 (if negative, enter "0")					8
Total premiums deducted from line 4 above				500	9
Required premiums:					
Residents of other than Quebec					
Amount from line 1	25,000	00	x 1.66% = (maximum \$1,049.12)		10
Residents of Quebec					
Amount from line 1			x 1.32% = (maximum \$834.24)		11
Enter the amount from line 10 or line 11, whichever applies.					
				415	12
Line 9 minus line 12 (if negative, enter "0")					
				85	13
Enter whichever is more : amount from line 8 or line 13.					
				85	14
Employment insurance overpayment:					
Enter whichever is less : amount from line 9 or line 14.					
If this amount is more than \$1 , enter it on line 45000 of your return.					
				85	15
Non-refundable tax credit for employment insurance premiums through employment:					
Enter whichever amount is the least : line 7, line 9 or line 12.					
Enter this amount on line 31200 of your return and on line 58300 of your Form 428, if applicable. ⁽³⁾					
				415	16

(1) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than \$2,000**, enter "0". However, if you have self-employment earnings and have an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.

(2) If you received EI-exempt employment income (box 28 of your T4 slip) and there is an amount in box 55 of your T4 slip, do **not** claim the amount in box 55 on this line. In this case, contact Revenu Québec to get a refund of your provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls **more than 40%** of a corporation's voting shares and you have an agreement in 2024 with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, claim the amount in box 55 on this line.

(3) We may adjust your claim if there is an amount on line 2 and the amount on line 3 is **less than \$2,033** (\$2,026 for residents of Quebec).

See the privacy notice on your return.