

# INTRODUCTION TO FEDERAL INCOME TAXATION IN CANADA 34TH EDITION

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INCOME TAX PERSONAL BUSINESS CORPORATION TRUST INTERNATIONAL AND NON RESIDENT INCOME TAX  
NETFILE SERVICE IN TAX SOFTWARE THAT ALLOWS MOST PEOPLE TO SUBMIT A PERSONAL INCOME TAX RETURN ELECTRONICALLY TO THE CANADA  
REVENUE AGENCY

FEDERAL TAX INCOME TAX AND BENEFIT RETURN THIS IS THE MAIN FORM YOU NEED TO COMPLETE YOUR FEDERAL TAXES OPTIONAL FEDERAL INCOME TAX AND BENEFIT INFORMATION FIND OUT WHAT'S NEW FOR 2025 AND GET HELP

THE FOLLOWING FORMS AND SCHEDULES CAN BE USED TO HELP YOU COMPLETE YOUR TAX RETURN CALCULATE THE MANITOBA TAX AND CREDITS TO REPORT ON YOUR RETURN IF YOU RECEIVED BUSINESS INCOME FROM OUTSIDE

IF YOU ARE FILING A PAPER RETURN OR NEED TAX FORMS OR SCHEDULES YOU CAN GET AN INCOME TAX PACKAGE ONLINE OR BY MAIL SOME TAX SITUATIONS MAY REQUIRE SPECIFIC FORMS ON THIS PAGE GET A 2025 TAX

YOU MAY REQUEST CHANGES TO AN ASSESSED INCOME TAX AND BENEFIT RETURN IF YOU NEED TO CORRECT AMOUNTS OR FORGOT TO INCLUDE INFORMATION ON YOUR RETURN YOU MUST WAIT UNTIL YOU RECEIVE YOUR NOTICE OF

PERSONAL INCOME TAX HOW TO FILE A TAX RETURN YOU MAY CHOOSE TO DO YOUR OWN TAXES OR HAVE SOMEONE ELSE DO THEM FOR YOU USING TAX SOFTWARE OR ON PAPER IF ELIGIBLE YOU MAY BE ABLE TO GET YOUR TAXES

JAN 1 2026 THIS IS THE PERCENTAGE OF THE EMPLOYEE'S TAXABLE INCOME THAT THE EMPLOYER WILL HAVE WITHHELD ON ACCOUNT OF THE EMPLOYEE'S INCOME TAX OBLIGATIONS THERE IS NO EMPLOYER RATE OR SHARE FOR

FOR COMBINED OLD AGE SECURITY PENSION AND GUARANTEED INCOME SUPPLEMENT AMOUNTS CONSULT THE QUARTERLY REPORT OF CANADA PENSION PLAN AND OLD AGE SECURITY MONTHLY AMOUNTS AND RELATED FIGURES

PERSONAL INCOME TAX WHO SHOULD FILE A TAX RETURN HOW TO GET READY AND FILE TAXES PAYMENT AND FILING DUE DATES REPORTING

INCOME AND CLAIMING DEDUCTIONS AND HOW TO MAKE PAYMENTS OR CHECK THE STATUS OF

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