



# Income Tax and Benefit Return

Protected B when completed

If this return is for a deceased person, enter their information on this page. For more information, see Guide T4011, Preparing Returns for Deceased Persons.

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.

## Step 1 – Identification and other information

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<b>Identification</b> First name _____ Last name _____ Mailing address (apartment - number, street) _____ PO Box _____ RR _____ City _____ Prov./Terr. _____ Postal code _____ Email address _____ By providing an email address, you are <b>registering</b> to receive email notifications from the CRA and <b>agree</b> to the <b>Terms of use</b> . To view the Terms of use, go to <a href="https://canada.ca/cra-email-notifications-terms">canada.ca/cra-email-notifications-terms</a> .	Social insurance number (SIN) _____ _____	Marital status on December 31, 2023: 1 <input type="checkbox"/> Married 2 <input type="checkbox"/> Living common-law 3 <input type="checkbox"/> Widowed 4 <input type="checkbox"/> Divorced 5 <input type="checkbox"/> Separated 6 <input type="checkbox"/> Single
	Date of birth (Year Month Day) _____ _____	If this return is for a <b>deceased person</b> , enter the date of death (Year Month Day) _____ _____

<b>Residence information</b> Your province or territory of residence on December 31, 2023: _____ Your current province or territory of residence if it is different than your mailing address above: _____ Province or territory where your business had a permanent establishment if you were self-employed in 2023: _____	If you <b>became</b> a resident of Canada in 2023 for income tax purposes, enter your date of entry: _____ (Month Day)
	If you <b>ceased</b> to be a resident of Canada in 2023 for income tax purposes, enter your date of departure: _____ (Month Day)

<b>Your spouse's or common-law partner's information</b> Their first name _____ Their SIN _____ _____ Tick this box if they were self-employed in 2023. <span style="float: right;">1 <input type="checkbox"/></span>	
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)****Residency information for tax administration agreements**

For more information, go to [canada.ca/indigenous-government-lands](https://canada.ca/indigenous-government-lands).

Did you reside on **Nisga'a Lands** on December 31, 2023?

1  Yes 2  No

If **yes**, are you a citizen of the **Nisga'a Nation**?

1  Yes 2  No

**Elections Canada**

For more information, go to [canada.ca/cra-elections-canada](https://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](https://canada.ca/taxes-indigenous-peoples).

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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 2023 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 2024 tax year.

**Foreign property**

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2023, was **more than CAN\$100,000**?

**26600** 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.

Complete only the lines that apply to you, unless stated otherwise. You can find more information about the lines on this return by going to [canada.ca/line-xxxxx](http://canada.ca/line-xxxxx) and replacing "xxxxx" with any five-digit line number from this return. For example, go to [canada.ca/line-10100](http://canada.ca/line-10100) for information about line 10100.

## Step 2 – Total income

As a resident of Canada, you need to report your income from all sources inside and outside Canada.

Employment income (box 14 of all T4 slips)				10100							1
Tax-exempt income for emergency services volunteers	10105										
Commissions included on line 10100 (box 42 of all T4 slips)	10120										
Wage-loss replacement contributions	10130										
Other employment income				10400	+						2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)				11300	+						3
CPP or QPP benefits (box 20 of the T4A(P) slip)				11400	+						4
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410										
Other pensions and superannuation				11500	+						5
Elected split-pension amount (complete Form T1032)				11600	+						6
Universal child care benefit (UCCB) (see the RC62 slip)				11700	+						7
UCCB amount designated to a dependant	11701										
Employment insurance (EI) and other benefits (box 14 of the T4E slip)				11900	+						8
EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits	11905										
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):											
Amount of dividends ( <b>eligible</b> and <b>other than eligible</b> )				12000	+						9
Amount of dividends ( <b>other than eligible</b> )	12010										
Interest and other investment income (use Federal Worksheet)				12100	+						10
Net partnership income (limited or non-active partners only)				12200	+						11
Registered disability savings plan (RDSP) income (box 131 of the T4A slip)				12500	+						12
Rental income (see Guide T4036)	Gross	12599				Net	12600	+			13
Taxable capital gains (complete Schedule 3)				12700	+						14
Support payments received (see Guide P102)	Total	12799				Taxable amount	12800	+			15
Registered retirement savings plan (RRSP) income (from all T4RSP slips)				12900	+						16
Taxable first home savings account (FHSA) income (boxes 22 and 26 of all T4FHSA slips)				12905	+						17
Taxable FHSA income – other (boxes 24 and 28 of all T4FHSA slips)				12906	+						18
Other income (specify):				13000	+						19
Taxable scholarships, fellowships, bursaries and artists' project grants				13010	+						20
Add lines 1 to 20.					=						21
<b>Self-employment income</b> (see Guide T4002):											
Business income	Gross	13499				Net	13500				22
Professional income	Gross	13699				Net	13700	+			23
Commission income	Gross	13899				Net	13900	+			24
Farming income	Gross	14099				Net	14100	+			25
Fishing income	Gross	14299				Net	14300	+			26
Add lines 22 to 26.						Net self-employment income		=			27
Line 21 plus line 27								=			28
Workers' compensation benefits (box 10 of the T5007 slip)				14400							29
Social assistance payments				14500	+						30
Net federal supplements paid (box 21 of the T4A(OAS) slip)				14600	+						31
Add lines 29 to 31 (see line 25000 in Step 4).				14700	=						32
Line 28 plus line 32						<b>Total income</b>	15000	=			33

**Step 3 – Net income**

Enter the amount from line 33 of the previous page.

				34
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600			
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700			35
RRSP deduction (see Schedule 7 and <b>attach</b> receipts)	20800	+		36
FHSA deduction (see Schedule 15 and <b>attach</b> receipts)	20805	+		37
Pooled registered pension plan (PRPP) <b>employer</b> contributions (amount from your PRPP contribution receipts)	20810			
Deduction for elected split-pension amount (complete Form T1032)	21000	+		38
Annual union, professional or like dues (receipts and box 44 of all T4 slips)	21200	+		39
Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips)	21300	+		40
Child care expenses (complete Form T778)	21400	+		41
Disability supports deduction (complete Form T929)	21500	+		42
Business investment loss (see Guide T4037)				
Gross	21699		Allowable deduction	
Allowable deduction	21700	+		43
Moving expenses (complete Form T1-M)	21900	+		44
Support payments made (see Guide P102)				
Total	21999		Allowable deduction	
Allowable deduction	22000	+		45
Carrying charges, interest expenses and other expenses (use Federal Worksheet)	22100	+		46
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	22200	+		•47
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) ( <b>maximum \$631.00</b> )	22215	+		•48
Exploration and development expenses (complete Form T1229)	22400	+		49
Other employment expenses (see Guide T4044)	22900	+		50
Clergy residence deduction (complete Form T1223)	23100	+		51
Other deductions (specify):	23200	+		52
Add lines 35 to 52.	23300	=		▶ 53
Line 34 minus line 53 (if negative, enter "0")	<b>Net income before adjustments</b>		23400	= 54

**Social benefits repayment:**

Complete the chart for line 23500 using your Federal Worksheet if one or more of the following apply:

- You entered an amount for EI and other benefits on line 11900 **and** the amount on line 23400 is **more than \$76,875**
- You entered an amount for OAS pension on line 11300 or net federal supplements paid on line 14600 **and** the amount on line 23400 is **more than \$86,912**

**If not**, enter "0" on line 23500.

Line 23500	23500	–		•55
Line 54 minus line 55 (if negative, enter "0") (If this amount is negative, you may have a non-capital loss. See Form T1A.)	<b>Net income</b>		23600	= 56

**Step 4 – Taxable income**

Enter the amount from line 56 of the previous page.

Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400				58					
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	+			59					
Other payments deduction (enter the amount from line 14700 if you did <b>not</b> enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+			60					
Limited partnership losses of other years	25100	+			61					
Non-capital losses of other years	25200	+			62					
Net capital losses of other years	25300	+			63					
Capital gains deduction (complete Form T657)	25400	+			64					
Northern residents deductions (complete Form T2222)	25500	+			65					
Additional deductions (specify):	25600	+			66					
Add lines 58 to 66.	25700	=							67	
Line 57 minus line 67 (if negative, enter "0")									68	
	<b>Taxable income</b>				26000	=				

**Step 5 – Federal tax****Part A – Federal tax on taxable income**

Use the amount from line 26000 to complete the appropriate column below.

	Line 26000 is \$53,359 or less	Line 26000 is more than \$53,359 but not more than \$106,717	Line 26000 is more than \$106,717 but not more than \$165,430	Line 26000 is more than \$165,430 but not more than \$235,675	Line 26000 is more than \$235,675	
Amount from line 26000						69
Line 69 minus line 70 ( <b>cannot</b> be negative)	— 0 00	— 53,359 00	— 106,717 00	— 165,430 00	— 235,675 00	70
Line 71 multiplied by the percentage from line 72	=	=	=	=	=	71
Line 73 plus line 74	+ 0 00	+ 8,003 85	+ 18,942 24	+ 34,207 62	+ 54,578 67	74
<b>Federal tax on taxable income</b>	=	=	=	=	=	75

Enter the amount from line 75 on line 118 and continue at line 76.

**Part B – Federal non-refundable tax credits**

Basic personal amount:

If the amount on line 23600 is **\$165,430 or less**, enter \$15,000.If the amount on line 23600 is **\$235,675 or more**, enter \$13,520.

Otherwise, use the Federal Worksheet to calculate the amount to enter.	(maximum \$15,000)	30000				76	
Age amount (if you were born in 1958 or earlier) (use Federal Worksheet)	(maximum \$8,396)	30100	+			77	
Spouse or common-law partner amount (complete Schedule 5)		30300	+			78	
Amount for an eligible dependant (complete Schedule 5)		30400	+			79	
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+			80	
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+			81	
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)							
Number of children you are claiming this amount for	30499	×	\$2,499	=	30500	+	82
Add lines 76 to 82.					=		83

**Part B – Federal non-refundable tax credits** (continued)

Enter the amount from line 83 of the previous page.

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Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):

through employment income	30800			•85	
on self-employment income and other earnings	31000	+		•86	
Employment insurance premiums:					
through employment (boxes 18 and 55 of all T4 slips) (maximum \$1,002.45)	31200	+		•87	
on self-employment and other eligible earnings (complete Schedule 13)	31217	+		•88	
Volunteer firefighters' amount (VFA)	31220	+		89	
Search and rescue volunteers' amount (SRVA)	31240	+		90	
Canada employment amount:					
Enter <b>whichever is less:</b> \$1,368 or line 1 plus line 2.	31260	+		91	
Home buyers' amount (maximum \$10,000)	31270	+		92	
Home accessibility expenses (use Federal Worksheet) (maximum \$20,000)	31285	+		93	
Adoption expenses	31300	+		94	
Digital news subscription expenses (maximum \$500)	31350	+		95	
Add lines 85 to 95.		=		▶	+ 96
Pension income amount (use Federal Worksheet) (maximum \$2,000)	31400	+		97	
Add lines 84, 96 and 97.		=			98
Disability amount for self (if you were under 18 years of age, use Federal Worksheet; if not, claim \$9,428)	31600	+		99	
Disability amount transferred from a dependant (use Federal Worksheet)	31800	+		100	
Add lines 98 to 100.		=			101
Interest paid on your student loans (see Guide P105)	31900	+		102	
Your tuition, education and textbook amounts (complete Schedule 11)	32300	+		103	
Tuition amount transferred from a child or grandchild	32400	+		104	
Amounts transferred from your spouse or common-law partner (complete Schedule 2)	32600	+		105	
Add lines 101 to 105.		=			106
Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age	33099			107	
Amount from line 23600 × 3% =	108				
Enter <b>whichever is less:</b> \$2,635 or the amount from line 108.		–		109	
Line 107 minus line 109 (if negative, enter "0")		=		110	
Allowable amount of medical expenses for other dependants (use Federal Worksheet)	33199	+		111	
Line 110 plus line 111	33200	=		▶	+ 112
Line 106 plus line 112	33500	=			113
Federal non-refundable tax credit rate				×	15% 114
Line 113 multiplied by the percentage from line 114	33800	=			115
Donations and gifts (complete Schedule 9)	34900	+			116
Line 115 plus line 116	35000	=			117
	<b>Total federal non-refundable tax credits</b>				

**Part C – Net federal tax**

Enter the amount from line 75.

Federal tax on split income (TOSI) (complete Form T1206)	40424	+			118
Line 118 plus line 119	40400	=			120
Amount from line 35000				121	
Federal dividend tax credit (use Federal Worksheet)	40425	+			•122
Minimum tax carryover (complete Form T691)	40427	+			•123
Add lines 121 to 123.		=		▶	–
Line 120 minus line 124 (if negative, enter "0")					124
					125
<b>Basic federal tax</b>	42900	=			125
Federal surtax on income earned outside Canada (complete Form T2203)				+	126
Line 125 plus line 126		=			127
Federal foreign tax credit (complete Form T2209)	40500	–			128
Line 127 minus line 128		=			129
Recapture of investment tax credit (complete Form T2038(IND))				+	130
Line 129 plus line 130		=			131
Federal logging tax credit				–	132
Line 131 minus line 132 (if negative, enter "0")					133
<b>Federal tax</b>	40600	=			•133
Federal political contribution tax credit (use Federal Worksheet)					
Total federal political contributions (attach receipts)	40900				
(maximum \$650)	41000				•134
Investment tax credit (complete Form T2038(IND))	41200	+			•135
Labour-sponsored funds tax credit					
Net cost of shares of a provincially registered fund	41300				
Allowable credit	41400	+			•136
Add lines 134 to 136.	41600	=		▶	–
Line 133 minus line 137 (if negative, enter "0")	41700	=			138
Advanced Canada workers benefit (ACWB) (complete Schedule 6)	41500	+			•139
Special taxes	41800	+			•140
Add lines 138 to 140.					141
<b>Net federal tax</b>	42000	=			141

**Step 6 – Refund or balance owing**

Amount from line 42000					142
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100	+			•143
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+			144
Social benefits repayment (amount from line 23500)	42200	+			145
<b>Provincial or territorial tax</b> (complete and attach your provincial or territorial Form 428, even if the result is "0")	42800	+			•146
Add lines 142 to 146.					147
<b>Total payable</b>	43500	=			•147

