

# **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

Identification			8
First name	Last name	Social insurance number (SIN)	Marital status on December 31, 2023:
Mailing address (apart	ment - number, street)	Date of birth	1 Married 2 Living common-law
PO Box	RR	(Year Month Day)	3 🗌 Widowed
City	Prov./Terr.         Postal code	If this return is for a <b>deceased person</b> , enter the date of death	4 Divorced 5 Separated
Email address		(Year Month Day)	6 Single
email notifications from	address, you are <b>registering</b> to receive the CRA and <b>agree</b> to the <b>Terms of</b> s of use, go to <b>canada.ca/cra-email</b>	Your language of corresponder Votre langue de corresponder de	
Residence information	tion		
	ry of residence on December 31, 2023:	If you <b>became</b> a resident of in 2023 for income tax purpor enter your date of entry:	
Your current province of than your mailing addre	or territory of residence if it is different ess above:	If you <b>ceased</b> to be a reside	
	nere your business had a permanent ere self-employed in 2023:	of Canada in 2023 for incom tax purposes, enter your date of departure:	(Month Day)
Your spouse's or c	ommon-law partner's information		
Their first name	Their SIN		
	re self-employed in 2023.		1
(or the amount that it w	3600 of their return to claim certain credit yould be if they filed a return, even if the a	amount is "0")	
	hild care benefit (UCCB) from line 11700 of yment from line 21300 of their return	of their return	
		Do not use this area.	

Do not use 17200 17100 this area.

If yes, are you a citizen of the Nisga'a Nation?       1 yes         If yes, are you a citizen of the Nisga'a Nation?       1 yes         Image: Second S		Prote Step 1 – Identification and other information (continued)
For more information, go to canada.ca/indigenous-government-lands.         Did you reside on Nisga'a Lands on December 31, 2023?       1         Yes       If yes, are you a citizen of the Nisga'a Nation?       1         Yes       1       Yes         If yes, are you a citizen of the Nisga'a Nation?       1       Yes         If yes, are you a citizen of the Nisga'a Nation?       1       Yes         If yes, go to question S Canada       1       Yes         For more information, go to canada.ca/cra-elections-canada.       1       Yes         B) As a Canadian citizenship?       1       Yes         B) As a Canadian 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         Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitte under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors canada to information from the Register of Future Electors cane be shared only with provincial and territorial electoral agencies, members of Parliament, register of Electors cane be shared only with prov and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada to information in the Register of Future Electors will be included in the National Register of Electors cane be shared only with prov and territorial electoral agencies that are allowed to collect future elector information. In addition, Electi		Residency information for tax administration agreements
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		Foreign property
	Yes 2 No	
If <b>yes</b> , 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.	ot filing	

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** and replacing "xxxxx" with any five-digit line number from this return. For example, go to **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.

				noide			ſ I	
Employment income (box		• /			-	10100		_ 1
Tax-exempt income for en			<u>,</u>	10105				
Commissions included on		· ·	s)	10120				
Wage-loss replacement co				10130			( I	
Other employment income						10400		_ 2
Old age security (OAS) pe		. ,	slip)			11300		_ 3
CPP or QPP benefits (box		( ) 1 )			·	11400	+	_ 4
Disability benefits included		400 (box 16 of the T4	4A(P) slip)	11410				
Other pensions and super						11500		_ 5
Elected split-pension amo	· ·	· · · ·				11600		_ 6
Universal child care benef	, , ,	17				11700	+	_ 7
UCCB amount designated				11701				
Employment insurance (E	l) and other	benefits (box 14 of t	he T4E slip)			11900	+	_ 8
El maternity and parental (PPIP) benefits	benefits, ar	d provincial parental	insurance plan	11905				
Taxable amount of dividen	ds from tax	able Canadian corpor	ations (use Fede	ral Wo	orksheet):			
Amount of dividends (el	i <b>gible</b> and o	other than eligible)				12000	+	9
Amount of dividends (ot				12010				
Interest and other investm		·	,			12100	+	10
Net partnership income (li						12200	+	11
Registered disability savin	gs plan (RI	OSP) income (box 13	1 of the T4A slip)			12500	+	12
Rental income (see Guide	T4036)	Gross 12599			Net	12600	+	13
Taxable capital gains (con	nplete Sche	dule 3)				12700	+	14
Support payments received	(see Guide	P102) Total 12799			Taxable amount	12800	+	15
Registered retirement sav	ings plan (F	RRSP) income (from	all T4RSP slips)			12900	+	16
Taxable first home saving	s account (l	-HSA) income (boxe	s 22 and 26 of al	I T4FF	ISA slips)	12905	+	17
Taxable FHSA income – c	ther (boxes	24 and 28 of all T4F	HSA slips)			12906	+	18
Other income (specify):						13000	+	19
Taxable scholarships, fello	owships, bu	rsaries and artists' pr	roject grants			13010	+	20
Add lines 1 to 20.							=	21
Self-employment income	e (see Guid	e T4002):						
Business income	Gross	13499	Net	13500		22		
Professional income	Gross	13699	Net	13700	+	23		
Commission income	Gross		Net	13900	+	24		
Farming income	Gross	14099	Net	14100	+	25		
Fishing income	Gross	14299	Net	14300	+	26		
Add lines 22 to 26.		Net self-emp	oloyment income		=		+	27
Line 21 plus line 27					· ·		=	28
Workers' compensation be	enefits (box	10 of the T5007 slip)	)	14400		29		_
Social assistance paymen	ts			14500	+	30		
Net federal supplements p	aid (box 21	of the T4A(OAS) slip	p)	14600		31		
Add lines 29 to 31 (see lin	•	· · ·		14700			+	32
Line 28 plus line 32					Total income	15000		33
								_

#### Protected B when completed

#### Step 3 – Net income

-							
Enter the amo	ount from line 33 of the previous pag	je.					34
Pension adjus (box 52 of all	tment T4 slips and box 034 of all T4A slips)	20600			-		
Registered pe	ension plan (RPP) deduction T4 slips and box 032 of all T4A slips		20700		35		
	ion (see Schedule 7 and attach rec	<u>/</u>	20800		36		
-	ion (see Schedule 15 and attach red	• /	20805		37		
Pooled registe	ered pension plan (PRPP) <b>employe</b> your PRPP contribution receipts)	1 /	20005	<u> </u>	_ 57		
Deduction for	elected split-pension amount (comp	blete Form T1032)	21000	+	38		
Annual union,	professional or like dues (receipts a	nd box 44 of all T4 slips)	21200	+	39		
Universal child	d care benefit (UCCB) repayment (b	ox 12 of all RC62 slips)	21300	+	40		
Child care exp	penses (complete Form T778)	· · ·	21400		41		
Disability sup	ports deduction (complete Form T92	29)	21500	+	42		
Business inve	estment loss (see Guide T4037)	·			-		
Gross	21699	Allowable deduction	21700	+	43		
Moving expen	nses (complete Form T1-M)		21900	+	44		
Support paym Total	nents made (see Guide P102) 21999	Allowable deduction	22000	+	45		
	ges, interest expenses and other ex		22000	•	3		
(use Federal			22100	+	46		
	CPP or QPP contributions on self-e s (complete Schedule 8 or Form RC	1 5	22200	]+	•47		
	CPP or QPP enhanced contributions edule 8 or Form RC381, whichever a		22215	+	•48		
Exploration ar	nd development expenses (complete	e Form T1229)	22400	+	49		
Other employ	ment expenses (see Guide T4044)		22900	+	50		
Clergy resider	nce deduction (complete Form T122	23)	23100	+	51		
Other deducti	ons (specify):		23200	+	52		
Add lines 35 t	o 52.		23300	=		-	53
Line 34 minus	s line 53 (if negative, enter "0")	Net incom	ne bei	fore adjustments	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.	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.)	Net income 23600 =	56

## Step 4 – Taxable income

Enter the amount from line 56 of the previous page.					57
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")		Taxable income	26000	=	68

## 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 mo than \$53,359 but more than \$106,7	not	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	9
Line 69 minus line 70	- 0,00	- 53,359 0	00	- 106,717 00	- 165,430 00	- 235,675 00 70	0
(cannot be negative)	=	=		=	=	= 71	1
Line 71 multiplied by the	<b>x</b> 15%	× 20.5	5%	× 26%	× 29%	× 33% 72	2
percentage from line 72	=	=		=	=	= 73	3
Line 73 plus line 74	+ 0.00	+ 8,003 8	35	+ 18,942 24	+ 34,207 62	+ 54,578 67 74	4
Federal tax on taxable income	=	=		=	=	= 75	5

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 <b>\$165,430 or less</b> , enter \$15,000. If the amount on line 23600 is <b>\$235,675 or more</b> , 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 $30499 \times 2,499 =$	30500	+	82
Add lines 76 to 82.		=	83

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

Enter the amount from line 83 of the previous page.					84
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, wh	icheve	er 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		
	31217	+	•88		
Volunteer firefighters' amount (VFA)	31220	+	89		
Search and rescue volunteers' amount (SRVA)	31240	+	90		
Canada employment amount:		1.			
Enter whichever is less: \$1,368 or line 1 plus line 2.	31260		91		
Home buyers' amount (maximum \$10,000)			92		
Home accessibility expenses (use Federal Worksheet) (maximum \$20,000)			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; <b>if not</b> , claim \$	9 428)		31600	+	99
Disability amount transferred from a dependant (use Federal Worksheet)	5,120)		31800		
Add lines 98 to 100.	31000	=	100		
Interest paid on your student loans (see Guide P105)			31900		102
Your tuition, education and textbook amounts (complete Schedule 11)			32300		102
Tuition amount transferred from a child or grandchild			32300		103
Amounts transferred from your spouse or common-law partner (complete S	Schedi	ule 2)	32400		104
Add lines 101 to 105.			32000	=	105
Medical expenses for self, spouse or common-law partner			-	<u> </u>	100
and your dependent children under 18 years of age	33099	1	107		
Amount from line 23600 × 3% =	108		107		
Enter <b>whichever is less:</b> \$2,635 or the amount from line 108.	100	-	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		L	33500	=	113
Federal non-refundable tax credit rate				× 15%	
Line 113 multiplied by the percentage from line 114			33800		115
Donations and gifts (complete Schedule 9)			34900		116
Line 115 plus line 116 Total federal non-	refun	dable tax credits			117
•			100000	L	

Part C -	Net federal tax	
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income (TOSI) (complete Form T1206)       40424       +         119       40400       =         5000       121       40400       =         5000       40425       +       -122         xx credit (use Federal Worksheet)       40427       +       -123         23.       =       >       -         a 124 (if negative, enter "0")       Basic federal tax       42900       =         ncome earned outside Canada (complete Form T2203)       +       +       =         126       =       -       =       +       +       +         126       =       -       =       +					
119       40400       =         5500       121         ixx credit (use Federal Worksheet)       40425       +         over (complete Form T691)       40427       +         23.       =       -         e 124 (if negative, enter "0")       Basic federal tax       42900         ncome earned outside Canada (complete Form T2203)       +         126       -       -         credit (complete Form T2209)       40500       -         e 128       =       +         transmit tax credit (complete Form T2038(IND))       +       =         130       -       Federal tax       40600       =         ntribution tax credit (use Federal Worksheet)       +       -       -       -       -         130       (maximum \$650)       41000       -       -       -       -         e 132 (if negative, enter "0")       Federal tax       40600       =       -       -       -         130       (maximum \$650)       41000       -       -       -       -       -         e 132 (if negative, enter "0")       (maximum \$650)       41000       -       -       -       -       -       -       -       -	Enter the amount from line 75.				11
5000       121         ax credit (use Federal Worksheet)       40425       +       +122         over (complete Form T691)       40427       +       +123         23.       =       >       -         a 124 (if negative, enter "0")       Basic federal tax       42900       =         ncome earned outside Canada (complete Form T2203)       +       +       +         126       =       -       +       +       +         credit (complete Form T2209)       40500       -       +       +       +         a 128       =       +       +       =       -       + </td <td>Federal tax on split income (TOSI) (complete Form T1206)</td> <td></td> <td>40424</td> <td>+</td> <td>•11</td>	Federal tax on split income (TOSI) (complete Form T1206)		40424	+	•11
ax credit (use Federal Worksheet)       40425 +       •122         over (complete Form T691)       40427 +       •123         23.       =       >       -         a 124 (if negative, enter "0")       Basic federal tax       42900 =         ncome earned outside Canada (complete Form T2203)       +       +         126       +       =       -         credit (complete Form T2209)       40500 -       =         e 128       +       =       +         tment tax credit (complete Form T2038(IND))       +       +         130       -       =       -         a 132 (if negative, enter "0")       Federal tax       40600 =         ntribution tax credit (use Federal Worksheet)       +       +         tical contributions       (maximum \$650) 41000       +         40900       (maximum \$650) 41000       +       +         funds tax credit       *       +       +         so f a provincially       Allowable credit 41400 +       +       +         41300       Allowable credit 41400 +       +       +	Line 118 plus line 119		40400	[=	12
over (complete Form T691)       40427 +       •123         23.       =       >       -         24. (if negative, enter "0")       Basic federal tax       42900 =         ncome earned outside Canada (complete Form T2203)       +       =         126       =       +       =         credit (complete Form T2209)       40500 -       =         e 128       =       +       =         tment tax credit (complete Form T2038(IND))       +       =         130       =       -       =         c credit       =       -       =         a 132 (if negative, enter "0")       Federal tax       40600 =         ntribution tax credit (use Federal Worksheet)       +       +       +         tical contributions       (maximum \$650) 41000       +       +       +         funds tax credit       *       +       +       +       +       +         funds tax credit       41300       Allowable credit 41400 +       +	Amount from line 35000		121		
23.= $\blacktriangleright$ -a 124 (if negative, enter "0")Basic federal tax42900=ncome earned outside Canada (complete Form T2203)+=126=+=credit (complete Form T2209)40500-a 128=+=tment tax credit (complete Form T2038(IND))+=130=-+a 132 (if negative, enter "0")Federal tax40600a 132 (if negative, enter "0")Federal tax40600ntribution tax credit (use Federal Worksheet)+-tical contributions(maximum \$650)41000-40900(maximum \$650)41000-funds tax credit+so of a provinciallyAllowable credit41400+36.41600=	Federal dividend tax credit (use Federal Worksheet)	40425 +	•122		
a 124 (if negative, enter "0")       Basic federal tax       42900       =         ncome earned outside Canada (complete Form T2203)       +       =       =         126       40500       -       =         credit (complete Form T2209)       40500       -       =         a 128       =       =       =       =         tment tax credit (complete Form T2038(IND))       +       =       =         130       -       =       -       =         a 132 (if negative, enter "0")       Federal tax       40600       =         ntribution tax credit (use Federal Worksheet)       -       =       -       =         itical contributions       40900       (maximum \$650)       41000       •134       •135         funds tax credit       -       -       =       -       •136         as of a provincially       Allowable credit       41400       +       •136         a6.       41600       =       -       -       -	Minimum tax carryover (complete Form T691)	40427 +	•123		
ncome earned outside Canada (complete Form T2203)       +         126       40500         credit (complete Form T2209)       40500         a 128       =         tment tax credit (complete Form T2038(IND))       +         130       =         a credit       -         a 132 (if negative, enter "0")       Federal tax         a 132 (if negative, enter "0")       Federal tax         a 132 (if negative, enter "0")       Federal tax         40900       (maximum \$650)         40900       (maximum \$650)         41000       -134         of tax credit       -135         funds tax credit       -136         a 50 a provincially       Allowable credit       41400 +         a 60.       41600 =       -	Add lines 121 to 123.	=		-	12
126       =         credit (complete Form T2209)       40500 -         = 128       =         tment tax credit (complete Form T2038(IND))       +         130       -         a credit       -         e 132 (if negative, enter "0")       Federal tax         ntribution tax credit (use Federal Worksheet)       -         tical contributions       -         40900       (maximum \$650)         41000       -         41300       Allowable credit         41600       =         -       -         -       -	Line 120 minus line 124 (if negative, enter "0")	Basic federal tax	42900	=	12
credit (complete Form T2209)       40500       –         a 128       =       +       =         tment tax credit (complete Form T2038(IND))       =       +       =         130       =       -       =       -         c credit       -       -       =       -         a 132 (if negative, enter "0")       Federal tax       40600       =         ntribution tax credit (use Federal Worksheet)       -       -       -         tical contributions       (maximum \$650)       41000       -       -         40900       (maximum \$650)       41000       -       -         funds tax credit       -       -       -       -         as of a provincially       Allowable credit       41400       +       -         36.       41600       =       –       –	Federal surtax on income earned outside Canada (complete Form T2203)			+	12
= 128       =         tment tax credit (complete Form T2038(IND))       +         130       =         a credit       -         a 132 (if negative, enter "0")       Federal tax 40600 =         ntribution tax credit (use Federal Worksheet)       -         tical contributions       40900         40900       (maximum \$650) 41000         41300       -         41300       Allowable credit 41400 +         -       -         66.       41600 =	Line 125 plus line 126		-	=	12
tment tax credit (complete Form T2038(IND))       +         130       =         130       -         a credit       -         a 132 (if negative, enter "0")       Federal tax         40600       =         ntribution tax credit (use Federal Worksheet)       -         tical contributions       40900         40900       (maximum \$650)         41000       -         funds tax credit       -         es of a provincially       -         41300       Allowable credit       41400 +         -       -	Federal foreign tax credit (complete Form T2209)		40500	[-]	12
130       =         a credit       -         a 132 (if negative, enter "0")       Federal tax       40600       =         ntribution tax credit (use Federal Worksheet)       -       -       -         tical contributions       (maximum \$650)       41000       -       -         40900       (maximum \$650)       41000       -       -       -         dit (complete Form T2038(IND))       41200 +       -       -       -         funds tax credit       -       -       -       -         86.       41600 =       -       -       -	Line 127 minus line 128		_	=	12
a credit       -         a 132 (if negative, enter "0")       Federal tax       40600       =         ntribution tax credit (use Federal Worksheet)       -       -       -       -         tical contributions       (maximum \$650)       41000       -       -       -         40900       (maximum \$650)       41000       -       -       -       -         dit (complete Form T2038(IND))       41200       +       -       -       -       -         funds tax credit       -       -       -       -       -       -       -         66.       41600       =       -       -       -       -       -	Recapture of investment tax credit (complete Form T2038(IND))			+	13
e 132 (if negative, enter "0") Federal tax 40600 =   ntribution tax credit (use Federal Worksheet)   tical contributions   40900 (maximum \$650) 41000 -134   dit (complete Form T2038(IND))   funds tax credit   es of a provincially   41300   Allowable credit   41600   =	Line 129 plus line 130		_	=	13
ntribution tax credit (use Federal Worksheet) tical contributions 40900 (maximum \$650) 41000 • 134 dit (complete Form T2038(IND)) 41200 + 135 funds tax credit es of a provincially 41300 Allowable credit 41400 + 136 86. 41600 = • -	Federal logging tax credit		_	-	13
tical contributions 40900 (maximum \$650) 41000 - 134 dit (complete Form T2038(IND)) 41200 + -135 funds tax credit es of a provincially 41300 Allowable credit 41400 + -136 66. 41600 = -	Line 131 minus line 132 (if negative, enter "0")	Federal tax	40600	=	•13
40900       (maximum \$650)       41000       -134         dit (complete Form T2038(IND))       41200 +       -135         funds tax credit       -135       -136         es of a provincially       41300       Allowable credit       41400 +       -136         36.       41600 =       -       -       -	Federal political contribution tax credit (use Federal Worksheet)				
dit (complete Form T2038(IND))       41200 +       •135         funds tax credit       •135         es of a provincially       •136         41300       Allowable credit       41400 +         •136       •136	Total federal political contributions				
funds tax credit es of a provincially 41300 Allowable credit 41400 + 36. 41600 = -			-		
es of a provincially 41300 Allowable credit 41400 +		41200 +	•135		
41300     Allowable credit     41400 +     •136       36.     41600 =     >     -	Labour-sponsored funds tax credit				
36. 41600 = <b>-</b>	Net cost of shares of a provincially		400		
			-		
41/00  =		41600 =			13
workers herefit (ACM/D) (complete Cohedule C)					13
					•13
		Net fe denel terr			<u> </u>
	Add lines 138 to 140.	Net federal tax	42000	=	14
	Line 133 minus line 137 (if negative, enter "0") Advanced Canada workers benefit (ACWB) (complete Schedule 6) Special taxes Add lines 138 to 140.			41500 41800	41500 + 41800 +
41000 1					•14
	(aa lines 138 to 140.	Net federal tax	42000		<b>1</b> ∕
	Ston C. Defund or belence eving				
40. Net federal tax 42000 =	Step 6 – Refund or balance owing				
40. Net federal tax 42000 =	Amount from line 42000				14
40.       Net federal tax       42000       =         d or balance owing	CPP contributions payable on self-employment income and other earnings		-		
40.       Net federal tax       42000       =         d or balance owing       2000	(complete Schedule 8 or Form RC381, whichever applies)		42100	]+	•14
40.       Net federal tax       42000       =         d or balance owing       2000		igible earnings		L	<u> </u>
Net federal tax       42000       =         d or balance owing       2000	(complete Schedule 13)	igiolo ourningo	42120	]+	14
Net federal tax       42000       =         d or balance owing       2000	Social benefits repayment (amount from line 23500)			-	14
A0.       Net federal tax       42000       =         d or balance owing       2000			42200	IT	14

Provincial or territorial tax (complete and attach your provincial or territorial Form 428, even if the result is "0")

Add lines 142 to 146.

•146

•147

42800 +

Total payable 43500 =

## Step 6 – Refund or balance owing (continued)

Enter the amount from line 147 of the previous page.						148
Total income tax deducted (amounts from all Canadian slips)		43700		•149		
Refundable Quebec abatement		44000	+	•150		
CPP or QPP overpayment		44800	+	•151		
Employment insurance (EI) overpayment			+	•152		
Refundable medical expense supplement (use Federal Worksheet)			+	•153		
Canada workers benefit (CWB) (complete Schedule 6)			+	•154		
Canada training credit (CTC) (complete Schedule 11)			+	•155		
Multigenerational home renovation tax credit (MHRTC) (complete Schedule 12)		45355	+	•156		
Refund of investment tax credit (complete Form T2038(IND))		45400		•157		
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T50	)13 slips)	45600		•158		
Employee and partner GST/HST rebate (complete Form GST370)		45700		•159		
Eligible educator school supply tax credit						
Supplies expenses (maximum \$1,000) 46800	<b>x</b> 25% =	46900	+	•160		
			+	•161		
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)			+	•162		
Air quality improvement tax credit (box 238 of all T5013 slips or from partnership letter)			1	. 4.60		
Tax <b>paid</b> by instalments		47557 47600		•163		
Provincial or territorial credits (complete Form 479, if it applie	(2)	47600		•164		
Add lines 149 to 165. Total credits				• 105	_	166
Line 148 minus line 166		40200	-			1 100
If the amount is positive, enter it on <b>line 48400</b> below. If the amount is positive, enter it on <b>line 48500</b> below.	R	efund	or <b>balance ov</b>	ving	=	167
Refund 48400		В	alance owing	48500	•	
For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit. Go to canada.ca/cra-direct-deposit. Sour balance owing is due no later than April 30, 2024 For more information on how to make your payment, go to canada.ca/payments.						
I certify that the information given on this return and in any attached documents is correct, complete and fully discloses			s completed by and provide the		ofessional, tick the information:	
all of my income.	Was a fee	e char	ged?	49000	1 Yes 2 N	0
Sign here	EEILE DU	mher	(if applicable):	48900		
It is a serious offence to make a false return.			<u>, , , , , , , , , , , , , , , , , , , </u>	40900		
Telephone number:	Name of	tax pro	ofessional:			
Date:	Telephon	e num	iber:			

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Information about Programs and Information Holdings at **canada.ca/cra-information-about-programs**.

Do not use this area.	48700 48800	 	 •	48600	 •	