



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

8

Identification

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 **registering** to receive email notifications from the CRA and **agree** to the **Terms of use**. To view the Terms of use, go to canada.ca/cra-email-notifications-terms.

Social insurance
number (SIN)

Date of birth
(Year Month Day)

If this return is for
a **deceased person**,
enter the date of death
(Year Month Day)

Marital status on
December 31, 2023:

1 ☐ Married

2 ☐ Living common-law

3 ☐ Widowed

4 ☐ Divorced

5 ☐ Separated

6 ☐ Single

Your language of correspondence:

☐ English

Votre langue de correspondance :

☐ Français

Residence information

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 **became** a resident of Canada
in 2023 for income tax purposes,
enter your date of entry:

(Month Day)

If you **ceased** to be a resident
of Canada in 2023 for income
tax purposes, enter your
date of departure:

(Month Day)

Your spouse's or common-law partner's information

Their first name

Their SIN

Tick this box if they were self-employed in 2023.

1 ☐

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

Step 1 – Identification and other information (continued)



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 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.

Climate action incentive payment

Tick this box if you **reside outside** of the census metropolitan areas (CMA) of Calgary, Edmonton, Lethbridge, Regina, Saskatoon, Winnipeg or Halifax as determined by Statistics Canada (2016), and expect to continue to reside outside the same CMA on April 1, 2024.

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, 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 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** 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.

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 (eligible and other than eligible)		12000	+			9
Amount of dividends (other than eligible)	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
Self-employment income (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				Total income 15000	=	33

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 not 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
Taxable income				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 (cannot be negative)	–	–	–	–	–	70
	=	=	=	=	=	71
Line 71 multiplied by the percentage from line 72	×	×	×	×	×	72
	=	=	=	=	=	73
Line 73 plus line 74	+	+	+	+	+	74
Federal tax on taxable income	=	=	=	=	=	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.

84

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 **whichever is less**: \$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 **whichever is less**: \$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

× 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

Total federal non-refundable tax credits 35000 = 117

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.		=			124
Line 120 minus line 124 (if negative, enter "0")					125
					126
Federal surtax on income earned outside Canada (complete Form T2203)					127
Line 125 plus line 126		=			128
Federal foreign tax credit (complete Form T2209)	40500	–			129
Line 127 minus line 128		=			130
Recapture of investment tax credit (complete Form T2038(IND))		+			131
Line 129 plus line 130		=			132
Federal logging tax credit		–			133
Line 131 minus line 132 (if negative, enter "0")					134
					135
Federal political contribution tax credit (use Federal Worksheet)					136
Total federal political contributions (attach receipts) 40900 (maximum \$650) 41000					137
Investment tax credit (complete Form T2038(IND))	41200	+			138
Labour-sponsored funds tax credit					139
Net cost of shares of a provincially registered fund 41300 Allowable credit 41400		+			140
Add lines 134 to 136.	41600	=			141
Line 133 minus line 137 (if negative, enter "0")	41700	=			142
Advanced Canada workers benefit (ACWB) (complete Schedule 6)	41500	+			143
Special taxes	41800	+			144
Add lines 138 to 140.					145
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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	45000	+		• 152
Refundable medical expense supplement (use Federal Worksheet)	45200	+		• 153
Canada workers benefit (CWB) (complete Schedule 6)	45300	+		• 154
Canada training credit (CTC) (complete Schedule 11)	45350	+		• 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 T5013 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 <input type="text"/> × 25% =	46900	+		• 160
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+		• 161
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556	+		• 162
Air quality improvement tax credit (box 238 of all T5013 slips or from partnership letter)	47557	+		• 163
Tax paid by instalments	47600	+		• 164
Provincial or territorial credits (complete Form 479, if it applies)	47900	+		• 165
Add lines 149 to 165. Total credits	48200	=		►

Line 148 minus line 166

If the amount is negative, enter it on **line 48400** below.

If the amount is positive, enter it on **line 4850** below.

Refund or balance owing

166

167

Refund	48400		
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For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit.

Balance owing	48500			
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Your 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 all of my income.

Sign here

It is a serious offence to make a false return.

Telephone number:

Date:

If this return was completed by a tax professional, tick the applicable box and provide the following information:

Was a fee charged? 1 ☐ Yes 2 ☐ No

EFILE number (if applicable): **48900** | | | |

Name of tax professional:

Telephone number:

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 •