



## 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

<b>Identification</b> First name <input type="text"/> Last name <input type="text"/> Mailing address (apartment - number, street) <input type="text"/> PO Box <input type="text"/> RR <input type="text"/> City <input type="text"/> Prov./Terr. <input type="text"/> Postal code <input type="text"/> Email address <input type="text"/> 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) <input type="text"/> Date of birth (Year Month Day) <input type="text"/> If this return is for a <b>deceased person</b> , enter the date of death (Year Month Day) <input type="text"/>	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
		Your language of correspondence: <input type="checkbox"/> English Votre langue de correspondance : <input type="checkbox"/> Français	

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

<b>Your spouse's or common-law partner's information</b> Their first name <input type="text"/> Their SIN <input type="text"/> Tick this box if they were self-employed in 2023. <input type="checkbox"/>	
Net income from line 23800 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") <input type="text"/> Amount of universal child care benefit (UCCB) from line 11700 of their return <input type="text"/> Amount of UCCB repayment from line 21300 of their return <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>

Do not use this area.

Do not use this area.	17200	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	17100	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
-----------------------	-------	----------------------	----------------------	----------------------	----------------------	-------	----------------------	----------------------	----------------------	----------------------

## Step 1 – Identification and other information (continued)



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).

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**?

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.

Protected B when completed

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 (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 T4038) Gross	12599		Net	13
Taxable capital gains (complete Schedule 3)	12700	+		14
Support payments received (see Guide P102) Total	12799		Taxable amount	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 (see Guide T4002):</b>				
Business income Gross	13499		Net	22
Professional income Gross	13699		Net	23
Commission income Gross	13899		Net	24
Farming income Gross	14099		Net	25
Fishing income Gross	14299		Net	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	15000	=		33
<b>Total income</b>				

## 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 attach receipts) 20800 +

36

FHSA deduction (see Schedule 15 and attach receipts) 20805 +

37

Pooled registered pension plan (PRPP) employer 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

21700 +

43

Moving expenses (complete Form T1-M) 21900 +

44

Support payments made (see Guide P102)

Total

21999

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) (maximum \$631.00) 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")

Net income before 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



Enter the amount from line 58 of the previous page.

## 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 108 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 **Total federal non-refundable tax credits** 35000 = 117