

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.

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	+
Allowable deduction					43
Moving expenses (complete Form T1-M)	21900	+			44
Support payments made (see Guide P102)					
Total	21999		Allowable deduction	22000	+
Allowable deduction					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.

Line 23500 minus line 23400 (if negative, enter "0")	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

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
Basic federal tax	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
Federal tax	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
Net federal tax	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
Provincial or territorial tax					
(complete and attach your provincial or territorial Form 428, even if the result is "0")	42800	+			•146
Add lines 142 to 146.					147
Total payable	43500	=			•147

