Canada Revenue Agency

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 – Id	entific	ation	and ot	her in	forma	tion									8
First name Mailing addr		artment		name er, stree	et)			nu	ial insuranc mber (SIN)			cem	status or ber 31, 2 Married Living co	2023:	law
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Do not use this area.	17200					17100									

Step 1 - Identification and other information (continued)

Elections Canada 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?
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.
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 ?
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.

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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	101	105		1	_
Commissions included on line 10100 (box 42 of all T4 slips)	101	120			
Wage-loss replacement contributions	101	130			
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) sli	ip) 114	110			_
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	117	701		'	_
Employment insurance (EI) and other benefits (box 14 of the T4E	slip)		11900	+	8
El maternity and parental benefits, and provincial parental insuran	nce plan			'	_
(PPIP) benefits	119	905			
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)	120)10			
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		N	et 12600	+	13
Taxable capital gains (complete Schedule 3)			12700		14
Support payments received (see Guide P102) Total 12799		Taxable amou	nt 12800	+	15
Registered retirement savings plan (RRSP) income (from all T4RS	SP slips)		12900	+	16
Taxable first home savings account (FHSA) income (boxes 22 and	d 26 of all T4	4FHSA slips)	12905	+	17
Taxable FHSA income – other (boxes 24 and 28 of all T4FHSA sli	ips)		12906	+	18
Other income (specify):			13000	+	19
Taxable scholarships, fellowships, bursaries and artists' project gr	ants		13010	+	20
Add lines 1 to 20.				=	21
Self-employment income (see Guide T4002):					
Business income Gross 13499	Net 135	500	22		
Professional income Gross 13699	Net 137	700 +	23		
Commission income Gross 13899	Net 139	900 +	24		
Farming income Gross 14099	Net 141	100 +	25		
Fishing income Gross 14299	Net 143	300 +	26		
Add lines 22 to 26. Net self-employment	nt income	=		+	27
Line 21 plus line 27				=	28
Workers' compensation benefits (box 10 of the T5007 slip)	144	100	29		
Social assistance payments	145	500 +	30		
Net federal supplements paid (box 21 of the T4A(OAS) slip)	146	600 +	31		
Add lines 29 to 31 (see line 25000 in Step 4).	147	700 =		+	32
Line 28 plus line 32		Total incon	ne 15000	=	33

Step 3 - Net income

Enter the amount from line 33 of the previous page.		24
		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		• 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 =	▶ <u>−</u> 53
Line 34 minus line 53 (if negative, enter "0") Net inco	me before adjustments	s 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

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25700 =

Taxable income 26000 =

67

68

Step 5 – Federal tax

Part A - Federal tax on taxable income

Line 57 minus line 67 (if negative, enter "0")

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	- 0.00	- 53,359 00	– 106,717 00	- 165,430 00	– 235,675 00 70
(cannot be negative)	=	=	=	=	= 71
Line 71 multiplied by the	× 15%	× 20.5%	x 26%	x 29%	× 33% 72
percentage from line 72	=	=	=	=	= 73
Line 73 plus line 74	+ 0.00	+ 8,003 85	+ 18,942 24	+ 34,207 62	+ 54,578 67 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 x \$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	nichever 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)		•87		
	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)		92		
Home accessibility expenses (use Federal Worksheet) (maximum \$20,000)		93		
Adoption expenses	31300 +	94		
Digital news subscription expenses (maximum \$500)		95		
Add lines 85 to 95.	=	. •	+	96
Pension income amount (use Federal Worksheet)	(maximum \$2,000)	31400		97
Add lines 84, 96 and 97.	(01.00	=	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	00200	33500		113
Federal non-refundable tax credit rate		100000	× 15%	
Line 113 multiplied by the percentage from line 114		33800		115
Donations and gifts (complete Schedule 9)		34900	+	116
	-refundable tax credits			117

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		F	Protec	ted B when c	ompleted
Part C – Net federal tax					•
Enter the amount from line 75.					118
Federal tax on split income (TOSI) (complete Form T1206)			40424	+	•119
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")	-	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")		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	_	-	•136		4.0-
Add lines 134 to 136.	41600	=	_		137
Line 133 minus line 137 (if negative, enter "0")			41700	<u> </u>	138
Advanced Canada workers benefit (ACWB) (complete Schedule 6)			41500	<u> </u>	•139
Special taxes		Not to donal tou	41800		•140
Add lines 138 to 140.		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				1 .	
(complete Schedule 8 or Form RC381, whichever applies)			42100	+	•143
Employment insurance premiums payable on self-employment and other expressions (see a data 20)	ligible	earnings		1.	
(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 res	ult ie ") ")	42000	 +	-140
Add lines 142 to 146.	uit 15	Total payable	42800		•146
Aug 11163 142 to 140.		i otai payable	43500	I =	•147

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Step 6 – Refui	nd or balance owing (continued)			Frotec	ted B whe	ii complete
Enter the amount	from line 147 of the previous page.					1
	deducted (amounts from all Canadian slips)	4370	n	•149		
Refundable Queb		4400		•150		
CPP or QPP over		4480	_	•151		
	rance (EI) overpayment	4500	_	•152		
	al expense supplement (use Federal Workshe			•153		
Canada workers b	penefit (CWB) (complete Schedule 6)	4530	_	•154		
Canada training of	redit (CTC) (complete Schedule 11)	4535		•155		
Multigenerational (complete Schedu	home renovation tax credit (MHRTC)	4535		- 450		
<u> </u>	nent tax credit (complete Form T2038(IND))	4535		•156		
	lit (box 38 of all T3 slips and box 209 of all T		_	•157 •158		
	tner GST/HST rebate (complete Form GST370		_	•159		
	school supply tax credit	/ 4570	υ Τ	•139		
•	ses (maximum \$1,000) 46800	× 25% = 4690	n +	•160		
	sm labour tax credit (box 236 of all T5013 sli		_	•161		
	rge proceeds to farmers tax credit (complete F		_	•162		
Air quality improve	` '	, ,				
	013 slips or from partnership letter)	4755	7 +	•163		
Tax paid by insta	lments	4760) +	•164		
	ritorial credits (complete Form 479, if it appl	,		•165		
Add lines 149 to 1	65. T	otal credits 4820	0 =		_	1
If the amount is po	egative, enter it on line 48400 below. psitive, enter it on line 48500 below.		d or balance ov		=	1
	efund 48400 •		Balance owing	48500		•
	ation and ways to enrol for direct deposit, canada.ca/cra-direct-deposit.		ce owing is due information on go to canad	no later	ake your p	
go to I certify that the attached documents	canada.ca/cra-direct-deposit. information given on this return and in any ents is correct, complete and fully discloses	For more	ce owing is due information on	no later how to ma.ca/payr	ake your panents. ofessional,	ayment,
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I certify that the attached documall of my income	information given on this return and in any ents is correct, complete and fully discloses. It is a serious offence to make a false return.	If this return w applicable box Was a fee cha	ce owing is due information on go to canad as completed by and provide the rged? (if applicable):	e no later how to m a.ca/payr y a tax pro e following 49000	ake your panents. ofessional, of information	ayment, tick the on:
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I certify that the attached documall of my income Sign here Telephone numb Date: Personal information including administer territorial, aboriginal interest or penalties, information, or to file	information given on this return and in any ents is correct, complete and fully discloses. It is a serious offence to make a false return.	If this return w applicable box Was a fee cha EFILE number Name of tax p Telephone number Telephone number of the information collectorized by law. Failuals have a right of product the index and a regarding the horized by the sada regarding the sada rega	ce owing is due information on go to canad as completed by and provide the rged? (if applicable): rofessional: mber: ncome Tax Act ar acted may be disclare to provide this rotection, access to	y a tax proe following 49000 48900 drelated plosed to oth information to and correcters on all information for a second information and correcters on all information information information and correcters on all information informa	ake your panents. Infessional, panentic yets and the panents	tick the on: 2 No d activities rovincial, n paying r personal er to Persona

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