Step 6 – Refund or balance owing (continued)

Protected B when completed

CPP contributions payable on self-employment income and other earnings	42100		• 141
Provincial or territorial tax	42800		• 144
Yukon First Nations Tax (complete Form YT432)	43200		• 145
Total payable	43500		• 146

Total income tax deducted (amounts from all Canadian slips)	43700		• 148
Refundable Quebec abatement (see line 44000 of the guide)	44000	+	• 149
Federal refundable First Nations abatement (complete Form YT432)	44100	+	• 150
CPP or QPP overpayment (see line 30800 of the guide)	44800	+	• 151
Employment insurance (EI) overpayment (see line 45000 of the guide)	45000	+	• 152
Refundable medical expense supplement (use Federal Worksheet)	45200	+	• 153
Canada workers benefit (CWB)	45300	+	• 154
Canada training credit (CTC)	45350	+	• 155
Refund of investment tax credit (complete Form T2038(IND))	45400	+	• 156
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+	• 157
Employee and partner GST/HST rebate (complete Form GST370)	45700	+	• 158
Eligible educator school supply tax credit Supplies expenses **(maximum $1,000)** 46800 x 25% =	46900	+	• 159
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+	• 160
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556		• 161
Air quality improvement tax credit (complete Form T2039)	47557	+	• 162
Tax **paid** by instalments	47600	+	• 163
Provincial or territorial credits	47900	+	• 164
Add lines 148 to 164 **Total credits**	48200	=	► – 165
Line 146 minus line 165 **Refund** or **balance owing**			= 166

If the amount is negative, enter it on **line 48400** below. If the amount is positive, enter it on **line 48500** below.

Refund 48400 •

For more information on how to enrol for direct deposit, go to **canada.ca/cra-direct-deposit.**

Balance owing 48500 •

Your balance owing is due **no later than April 30, 2023**. 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? 49000 1 ☐ Yes 2 ☐ No

EFILE number (if applicable): 48900

Name of tax professional: _____

Telephone number: _____

Personal information (including the SIN) is collected 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 used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, 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 _____ •