

Step 1 – Identification and other information (continued)**Elections Canada**

For more information, see "Elections Canada" in Step 1 of the guide.

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.

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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 2022 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 2023 tax year.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2022, 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 31 of the previous page.

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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			33
RRSP deduction (see Schedule 7 and attach receipts)	20800	+		34
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	20810			
Deduction for elected split-pension amount (complete Form T1032)	21000	+		35
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200	+		36
Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips)	21300	+		37
Child care expenses (complete Form T778)	21400	+		38
Disability supports deduction (complete Form T929)	21500	+		39
Business investment loss (see Guide T4037)				
Gross	21699		Allowable deduction	21700
				+
				40
Moving expenses (complete Form T1-M)	21900	+		41
Support payments made (see Guide P102)				
Total	21999		Allowable deduction	22000
				+
				42
Carrying charges, interest expenses, and other expenses (use Federal Worksheet)	22100	+		43
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	22200	+		•44
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$460.50)	22215	+		•45
Exploration and development expenses (complete Form T1229)	22400	+		46
Other employment expenses (see Guide T4044)	22900	+		47
Clergy residence deduction (complete Form T1223)	23100	+		48
Other deductions (specify):	23200	+		49
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)	23210	+		50
Add lines 33 to 50.	23300	=		▶
Line 32 minus line 51 (if negative, enter "0")				–
			Net income before adjustments	23400
				=
				52

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 \$75,375**
- 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 \$81,761**

If not, enter "0" on line 23500.

	23500	–		
Line 52 minus line 53 (if negative, enter "0")				•53
(If this amount is negative, you may have a non-capital loss. See Form T1A.)			Net income	23600
				=
				54

