

Step 6 – Refund or balance owing (continued)

Protected B when completed

CPP contributions payable on self-employment income and other earnings	42100	+			• 148	
Provincial or territorial tax	42800	+			• 151	
Total payable	43500	=			• 152	
Total income tax deducted (see line 43700 of guide)	43700				• 154	
Tax transfer for residents of Quebec	43800	-			• 155	
Line 154 minus line 155	43850	=			156	
Refundable Quebec abatement (see line 44000 of the guide)			44000	+	• 157	
CPP or QPP overpayment (see line 30800 of the guide)			44800	+	• 158	
Employment insurance (EI) overpayment (see line 45000 of the guide)	45000				• 159	
Amount from line 31210 in Step 4		-			160	
Net EI overpayment						
Line 159 minus line 160 (if negative, enter "0")	45100	=			161	
Refundable medical expense supplement (use Federal Worksheet)			45200	+	• 162	
Canada worker benefit (CWB)			45300	+	• 163	
Canada training credit (CTC)			45350	+	• 164	
Refund of investment tax credit (complete Form T2038(IND))			45400	+	• 165	
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)			45600	+	• 166	
Employee and partner GST/HST rebate (complete form GST370)			45700	+	• 167	
Eligible educator school supply tax credit						
Supplies expenses (maximum \$1,000)	46800			x 25% =	46900	
Canadian journalism labour tax credit (box 236 of all T5013 slips)			47555	+	• 169	
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)			47556	+	• 170	
Air quality improvement tax credit (complete Form T2039)			47557	+	• 171	
Tax paid by instalments			47600	+	• 172	
Add lines 156 to 158 and 161 to 172			Total credits	48200	=	
Line 152 minus line 173					▶ -	
						173
					=	
						174

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

<p>Refund 48400 _____ •</p> <p>For more information on how to enrol for direct deposit, go to canada.ca/cra-direct-deposit.</p>	<p>Balance owing 48500 _____ •</p> <p>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.</p>
<p>I certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income.</p> <p>Sign here _____ It is a serious offence to make a false return.</p> <p>Telephone number: _____</p> <p>Date: _____</p>	<p>If this return was completed by a tax professional, tick the applicable box and provide the following information:</p> <p>Was a fee charged? 49000 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No</p> <p>EFILE number (if applicable): 48900 </p> <p>Name of tax professional: _____</p> <p>Telephone number: _____</p>

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.

<p>Do not use this area.</p>	<p>48700 48800 _____ •</p> <p>_____ • 48600 _____ •</p>
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