

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
Total payable	43500			• 145
Total income tax deducted (amounts from all Canadian slips)	43700			• 147
Refundable Quebec abatement (see line 44000 of the guide)	44000 +			• 148
CPP or QPP overpayment (see line 30800 of the guide)	44800 +			• 149
Employment insurance (EI) overpayment (see line 45000 of the guide)	45000 +			• 150
Refundable medical expense supplement (use Federal Worksheet)	45200 +			• 151
Canada workers benefit (CWB)	45300 +			• 152
Canada training credit (CTC)	45350 +			• 153
Refund of investment tax credit (complete Form T2038(IND))	45400 +			• 154
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600 +			• 155
Employee and partner GST/HST rebate (complete Form GST370)	45700 +			• 156
Eligible educator school supply tax credit				
Supplies expenses (maximum \$1,000) 46800 x 25% = 46900 +				• 157
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555 +			• 158
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556 +			• 159
Air quality improvement tax credit (complete Form T2039)	47557 +			• 160
Tax paid by instalments	47600 +			• 161
Provincial or territorial credits	47900 +			• 162
Add lines 147 to 162	Total credits 48200 =			163
Line 145 minus line 163	Refund or balance owing			
If the amount is negative, enter it on line 48400 below. If the amount is positive, enter it on line 48500 below.	=			164

Refund 48400	Balance owing 48500
For more information on how to enroll for direct deposit, go to canada.ca/cra-direct-deposit .	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 .

Ontario  **Ontario opportunities fund**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2022 tax refund to the Ontario opportunities fund. Please see the provincial pages for details

Amount from line 48400 above			1
Your donation to the Ontario Opportunities fund	46500	-	• 2
Net refund (line 1 minus line 2)	46600		• 3

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 <input type="checkbox"/> 48800 <input type="checkbox"/> _____	•	48600 _____
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