

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.

Climate action incentive payment

Tick this box if you reside outside of the census metropolitan areas (CMA) of Calgary, Edmonton, Lethbridge, Red Deer, Saskatoon, Regina, Winnipeg, or Halifax as determined by Statistics Canada (2021), and expect to continue to reside outside the same CMA on April 1, 2023.

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

Step 6 – Refund or balance owing (continued)

Enter the amount from line 145 of the previous page.

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Table with 4 columns: Description, Amount, Sign, Total. Rows include Total income tax deducted (43700), Refundable Quebec abatement (44000), CPP or QPP overpayment (44800), Employment insurance (EI) overpayment (45000), Refundable medical expense supplement (45200), Canada workers benefit (CWB) (45300), Canada training credit (CTC) (45350), Refund of investment tax credit (45400), Part XII.2 tax credit (45600), Employee and partner GST/HST rebate (45700), Eligible educator school supply tax credit (Supplies expenses 46800 x 25% = 46900), Canadian journalism labour tax credit (47555), Return of fuel charge proceeds to farmers tax credit (47556), Air quality improvement tax credit (47557), Tax paid by instalments (47600), Provincial or territorial credits (47900), and Total credits (48200).

Line 146 minus line 163

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

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

Refund or balance owing

Form for line 163 and 164. Line 163 is 146 minus 147, resulting in 146. Line 164 is the result of line 146 minus line 163, resulting in 146.

Summary section for Refund or Balance owing. Refund: 48400. Balance owing: 48500. Includes instructions: 'For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit.' and '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.'

Declaration and professional information section. Left side: '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:'. Right side: '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