

Canada Revenue  
AgencyAgence du revenu  
du Canada

T1 2023

## Income Tax and Benefit Return

Protected B when completed

If this return is for a deceased person, enter their information on this page. For more information, see Guide T4011, Preparing Returns for Deceased Persons.

Attach to your paper return only the documents that are requested to support your deduction, claim or expense. Keep all other documents in case the Canada Revenue Agency (CRA) asks to see them later.

## Step 1 – Identification and other information

7

## Identification

First name

Emmanuel

Last name

Mastro Matteo

Mailing address (apartment - number, street)

2407-19489 Mainstreet South East

PO Box

RR

City

Calgary

Prov./Terr.

AB

Postal code

T 3 M 3 J 3

Email address

mastroemateo@gmail.com

By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use**. To view the Terms of use, go to **canada.ca/cra-email-notifications-terms**.

Social insurance  
number (SIN)

3 1 4 3 9 1 4 9 1

Date of birth  
(Year Month Day)

2 0 0 0 0 2 0 3

If this return is for  
a **deceased person**,  
enter the date of death  
(Year Month Day)

Marital status on  
December 31, 2023:1 ☐ Married2 ☐ Living common-law3 ☐ Widowed4 ☐ Divorced5 ☐ Separated6 ☒ Single

Your language of correspondence:

☒ English

Votre langue de correspondance :

☐ Français

## Residence information

Your province or territory of residence on December 31, 2023:

Alberta

Your current province or territory of residence if it is different  
than your mailing address above:Province or territory where your business had a permanent  
establishment if you were self-employed in 2023:

If you **became** a resident of Canada  
in 2023 for income tax purposes,  
enter your date of entry:

(Month Day)

If you **ceased** to be a resident  
of Canada in 2023 for income  
tax purposes, enter your  
date of departure:

(Month Day)

## Your spouse's or common-law partner's information

Their first name

Their SIN

Tick this box if they were self-employed in 2023.

1 ☐Net income from line 23600 of their return to claim certain credits  
(or the amount that it would be if they filed a return, even if the amount is "0")

Amount of universal child care benefit (UCCB) from line 11700 of their return

Amount of UCCB repayment from line 21300 of their return

Do not use this area.

Do not use  
this area.

17200

17100

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

For more information, go to **canada.ca/cra-elections-canada**.

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**.

1 ☐

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 2023 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 2024 tax year.

**Climate action incentive payment**

Tick this box if you **reside outside** of the census metropolitan areas (CMA) of Calgary, Edmonton, Lethbridge, Regina, Saskatoon, Winnipeg or Halifax as determined by Statistics Canada (2016), and expect to continue to reside outside the same CMA on April 1, 2024.

1 ☐

**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 2023, 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.

Complete only the lines that apply to you, unless stated otherwise. You can find more information about the lines on this return by going to **canada.ca/line-xxxxx** and replacing "xxxxx" with any five-digit line number from this return. For example, go to **canada.ca/line-10100** for information about line 10100.

## Step 2 – Total income

As a resident of Canada, you need to report your income from all sources inside and outside Canada.

Employment income (box 14 of all T4 slips)	10100	32,225	79	1	
Tax-exempt income for emergency services volunteers	10105				
Commissions included on line 10100 (box 42 of all T4 slips)	10120				
Wage-loss replacement contributions	10130				
Other employment income	10400	+		2	
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)	11300	+		3	
CPP or QPP benefits (box 20 of the T4A(P) slip)	11400	+		4	
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410				
Other pensions and superannuation	11500	+		5	
Elected split-pension amount (complete Form T1032)	11600	+		6	
Universal child care benefit (UCCB) (see the RC62 slip)	11700	+		7	
UCCB amount designated to a dependant	11701				
Employment insurance (EI) and other benefits (box 14 of the T4E slip)	11900	+		8	
EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits	11905				
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):					
Amount of dividends ( <b>eligible</b> and <b>other than eligible</b> )	12000	+		9	
Amount of dividends ( <b>other than eligible</b> )	12010				
Interest and other investment income (use Federal Worksheet)	12100	+		10	
Net partnership income (limited or non-active partners only)	12200	+		11	
Registered disability savings plan (RDSP) income (box 131 of the T4A slip)	12500	+		12	
Rental income (see Guide T4036) Gross 12599	Net 12600	+		13	
Taxable capital gains (complete Schedule 3)	12700	+		14	
Support payments received (see Guide P102) Total 12799	Taxable amount 12800	+		15	
Registered retirement savings plan (RRSP) income (from all T4RSP slips)	12900	+		16	
Taxable first home savings account (FHSA) income (boxes 22 and 26 of all T4FHSA slips)	12905	+		17	
Taxable FHSA income – other (boxes 24 and 28 of all T4FHSA slips)	12906	+		18	
Other income (specify):	13000	+		19	
Taxable scholarships, fellowships, bursaries and artists' project grants	13010	+		20	
Add lines 1 to 20.	=	32,225	79	21	
<b>Self-employment income</b> (see Guide T4002):					
Business income Gross 13499	Net 13500			22	
Professional income Gross 13699	Net 13700	+		23	
Commission income Gross 13899	Net 13900	+		24	
Farming income Gross 14099	Net 14100	+		25	
Fishing income Gross 14299	Net 14300	+		26	
Add lines 22 to 26.	Net self-employment income	=		27	
Line 21 plus line 27	=	32,225	79	28	
Workers' compensation benefits (box 10 of the T5007 slip)	14400			29	
Social assistance payments	14500	+		30	
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600	+		31	
Add lines 29 to 31 (see line 25000 in Step 4).	14700	=		32	
Line 28 plus line 32	<b>Total income</b> 15000	=	32,225	79	33

**Step 3 – Net income**

Enter the amount from line 33 of the previous page.

32,225 | 79 | 34

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 35

RRSP deduction (see Schedule 7 and **attach** receipts)

20800 + 36

FHSA deduction (see Schedule 15 and **attach** receipts)

20805 + 37

Pooled registered pension plan (PRPP) **employer** contributions

(amount from your PRPP contribution receipts) 20810

Deduction for elected split-pension amount (complete Form T1032)

21000 + 38

Annual union, professional or like dues (receipts and box 44 of all T4 slips)

21200 + 39

Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips)

21300 + 40

Child care expenses (complete Form T778)

21400 + 41

Disability supports deduction (complete Form T929)

21500 + 42

Business investment loss (see Guide T4037)

Gross 21699 Allowable deduction 21700 + 43

Moving expenses (complete Form T1-M)

21900 + 44

Support payments made (see Guide P102)

Total 21999 Allowable deduction 22000 + 45

Carrying charges, interest expenses and other expenses  
(use Federal Worksheet)

22100 + 46

Deduction for CPP or QPP contributions on self-employment income and  
other earnings (complete Schedule 8 or Form RC381, whichever applies)

22200 + •47

Deduction for CPP or QPP enhanced contributions on employment income  
(complete Schedule 8 or Form RC381, whichever applies) (maximum \$631.00)

22215 + 287 26 •48

Exploration and development expenses (complete Form T1229)

22400 + 49

Other employment expenses (see Guide T4044)

22900 + 50

Clergy residence deduction (complete Form T1223)

23100 + 51

Other deductions (specify):

23200 + 52

Add lines 35 to 52.

23300 = 287 26 ► – 287 26 53

Line 34 minus line 53 (if negative, enter "0")

**Net income before adjustments** 23400 = 31,938 53 54**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 \$76,875**
- 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 \$86,912**

**If not**, enter "0" on line 23500.

23500 – •55

Line 54 minus line 55 (if negative, enter "0")

(If this amount is negative, you may have a non-capital loss. See Form T1A.)

**Net income** 23600 = 31,938 53 56

## Step 4 – Taxable income

Enter the amount from line 56 of the previous page.

Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400			58
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	+		59
Other payments deduction (enter the amount from line 14700 if you did <b>not</b> enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+		60
Limited partnership losses of other years	25100	+		61
Non-capital losses of other years	25200	+		62
Net capital losses of other years	25300	+		63
Capital gains deduction (complete Form T657)	25400	+		64
Northern residents deductions (complete Form T2222)	25500	+		65
Additional deductions (specify):	25600	+		66
Add lines 58 to 66.	25700	=		▶
Line 57 minus line 67 (if negative, enter "0")				67
<b>Taxable income</b>	26000	=	31,938	53 68

## Step 5 – Federal tax

## Part A – Federal tax on taxable income

Use the amount from line 26000 to complete the appropriate column below.

	Line 26000 is \$53,359 or less	Line 26000 is more than \$53,359 but not more than \$106,717	Line 26000 is more than \$106,717 but not more than \$165,430	Line 26000 is more than \$165,430 but not more than \$235,675	Line 26000 is more than \$235,675	
Amount from line 26000	<b>31,938</b> <b>53</b>					<b>69</b>
Line 69 minus line 70 (cannot be negative)	— 0.00	— 53,359.00	— 106,717.00	— 165,430.00	— 235,675.00	<b>70</b>
	<b>= 31,938 53</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>71</b>
Line 71 multiplied by the percentage from line 72	<b>x 15%</b>	<b>x 20.5%</b>	<b>x 26%</b>	<b>x 29%</b>	<b>x 33%</b>	<b>72</b>
	<b>= 4,790 78</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>73</b>
Line 73 plus line 74	<b>+ 0.00</b>	<b>+ 8,003.85</b>	<b>+ 18,942.24</b>	<b>+ 34,207.62</b>	<b>+ 54,578.67</b>	<b>74</b>
<b>Federal tax on taxable income</b>	<b>= 4,790 78</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>75</b>

Enter the amount from line 75 on line 118 and continue at line 76.

## Part B – Federal non-refundable tax credits

Basic personal amount:

If the amount on line 23600 is **\$165,430 or less**, enter \$15,000.

If the amount on line 23600 is **\$235,675 or more**, enter \$13,520.

Otherwise, use the Federal Worksheet to calculate the amount to enter.

Age amount (if you were born in 1958 or earlier) (use Federal Worksheet)	(maximum \$8,396)	30100	+		77
Spouse or common-law partner amount (complete Schedule 5)		30300	+		78
Amount for an eligible dependant (complete Schedule 5)		30400	+		79
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+		80
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+		81
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)					
Number of children you are claiming this amount for	30499	×	\$2,499	=	30500
				+	82
Add lines 76 to 82.			=	15,000	00 83

**Part B – Federal non-refundable tax credits** (continued)

Enter the amount from line 83 of the previous page.

**15,000 00 84**

Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):

through employment income **30800** **1,435 98 •85**on self-employment income and other earnings **31000 + •86**

Employment insurance premiums:

through employment (boxes 18 and 55 of all T4 slips) (maximum \$1,002.45) **31200 + 525 28 •87**on self-employment and other eligible earnings (complete Schedule 13) **31217 + •88**

Volunteer firefighters' amount (VFA)

**31220 + 89**

Search and rescue volunteers' amount (SRVA)

**31240 + 90**

Canada employment amount:

Enter **whichever is less**: \$1,368 or line 1 plus line 2.**31260 + 1,368 00 91**

Home buyers' amount

(maximum \$10,000) **31270 + 92**

Home accessibility expenses (use Federal Worksheet) (maximum \$20,000)

**31285 + 93**

Adoption expenses

**31300 + 94**

Digital news subscription expenses

(maximum \$500) **31350 + 95**

Add lines 85 to 95.

**= 3,329 26 + 3,329 26 96**

Pension income amount (use Federal Worksheet)

(maximum \$2,000) **31400 + 97**

Add lines 84, 96 and 97.

**= 18,329 26 98**

Disability amount for self

(if you were under 18 years of age, use Federal Worksheet; if not, claim \$9,428)

**31600 + 99**

Disability amount transferred from a dependant (use Federal Worksheet)

**31800 + 100**

Add lines 98 to 100.

**= 18,329 26 101**

Interest paid on your student loans (see Guide P105)

**31900 + 102**

Your tuition, education and textbook amounts (complete Schedule 11)

**32300 + 103**

Tuition amount transferred from a child or grandchild

**32400 + 104**

Amounts transferred from your spouse or common-law partner (complete Schedule 2)

**32600 + 105**

Add lines 101 to 105.

**= 18,329 26 106**Medical expenses for self, spouse or common-law partner  
and your dependent children under 18 years of age**33099 107**

Amount from line 23600

**31,938 53 × 3% = 958 16 108**Enter **whichever is less**: \$2,635 or the amount from line 108.**— 958 16 109**

Line 107 minus line 109 (if negative, enter "0")

**= 110**Allowable amount of medical expenses for other dependants  
(use Federal Worksheet)**33199 + 111**

Line 110 plus line 111

**33200 = 112**

Line 106 plus line 112

**33500 = 18,329 26 113**

Federal non-refundable tax credit rate

**× 15% 114**

Line 113 multiplied by the percentage from line 114

**33800 = 2,749 39 115**

Donations and gifts (complete Schedule 9)

**34900 + 116**

Line 115 plus line 116

**Total federal non-refundable tax credits 35000 = 2,749 39 117**

## Part C – Net federal tax

Enter the amount from line 75.

Enter the amount from line 75.				4,790	78	118
Federal tax on split income (TOSI) (complete Form T1206)				40424	+	•119
Line 118 plus line 119				40400	=	4,790 78 120
Amount from line 35000				2,749	39	121
Federal dividend tax credit (use Federal Worksheet)				40425	+	•122
Minimum tax carryover (complete Form T691)				40427	+	•123
Add lines 121 to 123.				=	2,749 39	▶ − 2,749 39 124
Line 120 minus line 124 (if negative, enter "0")				Basic federal tax	42900	= 2,041 39 125
Federal surtax on income earned outside Canada (complete Form T2203)					+	126
Line 125 plus line 126					= 2,041 39	127
Federal foreign tax credit (complete Form T2209)				40500	−	128
Line 127 minus line 128					= 2,041 39	129
Recapture of investment tax credit (complete Form T2038(IND))					+	130
Line 129 plus line 130					= 2,041 39	131
Federal logging tax credit					−	132
Line 131 minus line 132 (if negative, enter "0")				Federal tax	40600	= 2,041 39 •133
Federal political contribution tax credit (use Federal Worksheet)						
Total federal political contributions (attach receipts) 40900 (maximum \$650) 41000						•134
Investment tax credit (complete Form T2038(IND))				41200	+	•135
Labour-sponsored funds tax credit						
Net cost of shares of a provincially registered fund 41300 Allowable credit 41400					+	•136
Add lines 134 to 136.				41600	=	▶ − 137
Line 133 minus line 137 (if negative, enter "0")				41700	=	2,041 39 138
Advanced Canada workers benefit (ACWB) (complete Schedule 6)				41500	+	•139
Special taxes				41800	+	•140
Add lines 138 to 140.				Net federal tax	42000	= 2,041 39 141

## Step 6 – Refund or balance owing

Amount from line 42000			2,041	39	142
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100	+			• 143
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+			144
Social benefits repayment (amount from line 23500)	42200	+			145
<b>Provincial or territorial tax</b> (complete and attach your provincial or territorial Form 428, even if the result is "0")	42800	+	897	42	• 146
Add lines 142 to 146.	<b>Total payable</b>	=	2,938	81	• 147

Step 6 – Refund or balance owing (continued)

Enter the amount from line 147 of the previous page. 2,938 | 81 148

Total income tax deducted (amounts from all Canadian slips)	43700	4,146	00	•149						
Refundable Quebec abatement	44000	+		•150						
CPP or QPP overpayment	44800	+	7 19	•151						
Employment insurance (EI) overpayment	45000	+	4 68	•152						
Refundable medical expense supplement (use Federal Worksheet)	45200	+		•153						
Canada workers benefit (CWB) (complete Schedule 6)	45300	+	485 42	•154						
Canada training credit (CTC) (complete Schedule 11)	45350	+		•155						
Multigenerational home renovation tax credit (MHRTC) (complete Schedule 12)	45355	+		•156						
Refund of investment tax credit (complete Form T2038(IND))	45400	+		•157						
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+		•158						
Employee and partner GST/HST rebate (complete Form GST370)	45700	+		•159						
Eligible educator school supply tax credit										
Supplies expenses (maximum \$1,000)	46800	×	25% =	46900	+		•160			
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+				•161				
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556	+				•162				
Air quality improvement tax credit (box 238 of all T5013 slips or from partnership letter)	47557	+				•163				
Tax paid by instalments	47600	+				•164				
Provincial or territorial credits (complete Form 479, if it applies)	47900	+				•165				
Add lines 149 to 165.	Total credits	48200	=	4,643	29	▶	—	4,643	29	166

Line 148 minus line 166

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

= (1,704 48) 167

Refund 48400 1,704 48 •	Balance owing 48500 •
For more information and ways to enrol for direct deposit, go to <a href="https://canada.ca/cra-direct-deposit">canada.ca/cra-direct-deposit</a> .	Your balance owing is due <b>no later than April 30, 2024</b> . For more information on how to make your payment, go to <a href="https://canada.ca/payments">canada.ca/payments</a> .
I certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income. <b>Sign here</b> _____ 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 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No EFILE number (if applicable): 48900 _____ Name of tax professional: _____ Telephone number: _____

Personal information (including the SIN) is collected and used 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 disclosed to other federal, provincial, territorial, aboriginal 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](https://canada.ca/cra-information-about-programs).

Do not use this area.	48700 48800 • 48600
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**T1-2023****Schedule 6****Canada Workers Benefit****Protected B** when completed

The Canada workers benefit (CWB) is a refundable tax credit intended to supplement the earnings of low-income workers.

This benefit has two parts: a basic amount and a disability supplement. To claim the basic CWB, complete steps 1 and 2. To claim the CWB disability supplement, complete steps 1 and 3. To claim the basic CWB and the CWB disability supplement, complete steps 1, 2 and 3, if applicable. If you or your spouse or common-law partner (if applicable) received an RC210 slip, you must complete step 4 even if you are not claiming the basic CWB or the CWB disability supplement.

Complete this schedule if you met **all** of the following conditions in 2023:

- You were a resident of Canada throughout the year
- You earned working income (see Part A)
- You were, at the end of the year, 19 years of age or older, or you resided with your spouse or common-law partner or your child

**Attach** a copy of this schedule to your paper return.

You **cannot** claim the CWB for 2023 if **any** of the following conditions apply to you:

- You were enrolled as a full-time student at a designated educational institution for a total of **more than 13 weeks** in the year, unless you had an eligible dependant at the end of the year
- You were confined to a prison or similar institution for a period of at least 90 days during the year
- You were exempt from income tax in Canada for a period in the year when you were an officer or a servant of another country (such as a diplomat) residing in Canada **or** you were a family member who resided with such a person or an employee of such a person, at any time in the year

**Notes:** If you had a spouse or common-law partner but did **not** have an **eligible spouse** or an **eligible dependant** as defined below, complete this schedule as if you did **not** have an **eligible spouse** or an **eligible dependant**.

If you are completing a final return for a deceased person who met the conditions above, you can claim the CWB for that person if the date of death was after June 30, 2023.

An **eligible spouse** is a person who meets **all** of the following conditions:

- They were your cohabiting spouse or common-law partner on December 31, 2023 (or, if they died after June 30, 2023, they were your cohabiting spouse or common-law partner on the date of death and you were **not** the cohabiting spouse or common-law partner of another individual on December 31, 2023)

**Note:** You are considered to have had a cohabiting spouse or common-law partner, on December 31, 2023, if you had not been living separate and apart because of a breakdown in your marriage or common-law partnership for a period of at least 90 days, that includes December 31, 2023.

- They were a resident of Canada throughout 2023
- They were **not** enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year unless they had an eligible dependant at the end of the year
- They were **not** confined to a prison or similar institution for a period of at least 90 days during the year
- They were **not** exempt from income tax in Canada for a period in the year when they were an officer or a servant of another country (such as a diplomat) residing in Canada **or** they were a family member who resided with such a person or an employee of such a person, at any time in the year

An **eligible dependant** is a person who meets **all** of the following conditions:

- They were your or your spouse's or common-law partner's child

**Note:** For the purposes of this claim, a child includes a person under your custody and control who was wholly dependent on you for support. A child you lived with and cared for under a kinship or close relationship program (of the federal government, a provincial or territorial government or an Indigenous governing body), can still be an eligible dependant, even if you received payments under that program, as long as the payments were not a children's special allowance for that child.

- They were under 19 years of age and lived with you on December 31, 2023 (or, if they died after June 30, 2023, they lived with you on the date of death and would have been under 19 years of age on December 31, 2023)
- They were **not** eligible for the CWB for 2023

**Step 1 – Working income and adjusted family net income**

Do you have an <b>eligible dependant</b> ?	<b>38100</b>	1 <input type="checkbox"/> Yes	2 <input checked="" type="checkbox"/> No
Do you have an <b>eligible spouse</b> ?	<b>38101</b>	1 <input type="checkbox"/> Yes	2 <input checked="" type="checkbox"/> No
Are you claiming the basic CWB? If <b>yes</b> , complete parts A and B, then, if applicable, complete Step 2.	<b>38102</b>	1 <input checked="" type="checkbox"/> Yes	2 <input type="checkbox"/> No
Are you eligible for the disability tax credit (DTC)? If <b>yes</b> , complete parts A and B, then, if applicable, complete Step 3.	<b>38103</b>	1 <input type="checkbox"/> Yes	2 <input checked="" type="checkbox"/> No
Is your <b>eligible spouse</b> eligible for the DTC for themselves? If <b>yes</b> , your <b>eligible spouse</b> must complete steps 1 and 3 on a separate Schedule 6.	<b>38104</b>	1 <input type="checkbox"/> Yes	2 <input checked="" type="checkbox"/> No
Are you choosing to include tax-exempt income to calculate the CWB? (1)	<b>38105</b>	1 <input type="checkbox"/> Yes	2 <input checked="" type="checkbox"/> No

**Part A – Family working income**Complete columns 1 and 2 if you had an **eligible spouse** on December 31, 2023.If **not**, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse	
Employment income and other employment income from line 10100 and line 10400 of the return	32,225   79		1
Taxable scholarships, fellowships, bursaries and artists' project grants from line 13010 of the return	+	<b>38106</b> +	2
Total self-employment income from lines 13500, 13700, 13900, 14100 and 14300 of the return (excluding losses) (2)	+	+	3
Tax-exempt working income earned on a reserve (from line 10000 of Form T90, Income Exempt from Tax under the Indian Act) (1) or an allowance received as an emergency volunteer (from line 10105 of the return)	+	<b>38107</b> +	4
Add lines 1 to 4. Enter the result, even if it is "0". <b>Working income</b>	= 32,225   79	<b>38108</b> =	5
Add the amounts from line 5 in columns 1 and 2. Enter this amount on line 16. <b>Family working income</b>		32,225   79	6

You can claim the **basic CWB** in Step 2 if the family working income on line 6 is **more than \$2,760**.If you are eligible for the **CWB disability supplement**, your working income on line 5 (column 1) must be **more than \$910**.

(1) Including tax-exempt income is optional for the CWB. If you choose to include tax-exempt working income on line 4 in Part A, you also must include any tax-exempt income that applies on line 8 in Part B.

If you choose to include your tax-exempt income in column 1 of parts A and B, you also must include your eligible spouse's tax-exempt income in column 2 of parts A and B.

(2) If you have reported income from **more than one** business on **one** self-employment line (13500, 13700, 13900, 14100 or 14300) and you are reporting a profit from one business and a loss from another, include only the profit amounts on line 3 when calculating working income. If you are reporting a loss from only **one** business at **one** of these lines, do **not** include that loss.

Part B – Adjusted family net income

Complete columns 1 and 2 if you had an **eligible spouse** on December 31, 2023.  
**If not**, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Net income from line 23600 of the return	31,938   53	
Tax-exempt part of all income earned or received on a reserve <b>minus</b> the deductions related to that income (from line 10026 of Form T90) <b>or</b> an allowance received as an emergency volunteer (from line 10105 of the return)	+	<b>38109</b> +
Total of universal child care benefit (UCCB) repayment (line 21300 of the return) and registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+	+
Add lines 7 to 9.	= 31,938   53	=
Total of UCCB (line 11700 of the return) and RDSP income (line 12500 of the return)	-	-
Line 10 minus line 11 (if negative, enter "0")	= <b>31,938   53</b>	= <b>38110</b>
Add the amounts from line 12 in columns 1 and 2. If you had an <b>eligible spouse</b> , continue at line 14; <b>if not</b> , continue at line 15.		31,938   53
<b>Secondary earner exemption:</b> If your working income (line 5) is <b>less than</b> your eligible spouse's working income, enter <b>whichever is less from column 1</b> : amount from line 5 or line 12. If your working income (line 5) is <b>equal to or more than</b> your eligible spouse's working income, enter <b>whichever is less from column 2</b> : amount from line 5 or line 12. <b>(maximum \$15,239)</b>		-
Line 13 minus line 14 Enter this amount on line 23 and line 35.		
<b>Adjusted family net income</b>		= 31,938   53

- If your adjusted family net income from line 15 is:
- **equal to or more than** the amount listed in the chart, **you are not entitled to the CWB**. However, if you or your spouse or common-law partner (if applicable) received an RC210 slip, complete Step 4
  - **less than** the amount listed in the chart, you may be entitled to the CWB. Continue to Step 2 to calculate the basic CWB or Step 3 to calculate the CWB disability supplement (whichever applies), or complete both steps if they both apply to you

Adjusted family net income limits for the basic CWB and the CWB disability supplement			
Your family status	Basic CWB	CWB disability supplement	
		You are eligible for the DTC	You and your eligible spouse are eligible for the DTC
You did <b>not</b> have an <b>eligible spouse</b> or an <b>eligible dependant</b>	\$35,175	\$40,402	not applicable
You had an <b>eligible spouse</b> or an <b>eligible dependant</b>	\$46,718	\$51,945	\$57,172

**Step 2 – Basic CWB**

If you had an **eligible spouse**, only one of you can claim the basic CWB.

If you had an **eligible dependant**, only one person can claim the basic CWB for that eligible dependant.

If you **cannot** decide who will claim the basic CWB when you have an eligible spouse or an eligible dependant, the Canada Revenue Agency will decide who will claim the basic CWB.

If you or your spouse or common-law partner (if applicable) received an RC210 slip, you must also complete Step 4.

Family working income from line 6	32,225	79	<b>16</b>
Base amount	—	2,760	<b>17</b>
Line 16 minus line 17 (if negative, enter "0")	=	29,465	<b>18</b>
Rate	x	21%	<b>19</b>
Line 18 multiplied by the percentage from line 19	=	6,187	<b>20</b>

Maximum benefit:

If you had an **eligible spouse** or an **eligible dependant**, enter \$2,436.

If **not**, enter \$1,627.

1,627 00 **21**

Enter **whichever is less**: amount from line 20 or line 21.

1,627 00 **22**

Adjusted family net income from line 15	31,938	53	<b>23</b>
Base amount:			
If you had an <b>eligible spouse</b> or an <b>eligible dependant</b> , enter \$30,478.			
If <b>not</b> , enter \$24,328.	—	24,328	<b>24</b>
Line 23 minus line 24 (if negative, enter "0")	=	7,610	<b>25</b>
Rate	x	15%	<b>26</b>
Line 25 multiplied by the percentage from line 26	=	1,141	<b>27</b>

Line 22 minus line 27 (if negative, enter "0")

If you are **not** completing Step 3, enter this amount on **line 45300** of your return.

— 1,141 58 **27**  
= 485 42 **28**

**Step 3 – CWB disability supplement**

If you had an **eligible spouse** and you are both eligible for the DTC, only one of you can claim the basic CWB. However, each of you must claim the CWB disability supplement on a separate Schedule 6.

If you received an RC210 slip, you must also complete Step 4.

Amount from line 5 in column 1		<b>29</b>
Base amount	— 910	<b>30</b>
Line 29 minus line 30 (if negative, enter "0")	=	<b>31</b>
Rate	x 26%	<b>32</b>
Line 31 multiplied by the percentage from line 32	=	<b>33</b>

Enter **whichever is less**: amount from line 33 or \$784.

**34**

Adjusted family net income from line 15		<b>35</b>
Base amount:		
If you had an <b>eligible spouse</b> or an <b>eligible dependant</b> , enter \$46,718.		
If <b>not</b> , enter \$35,175.	— 35,175	<b>36</b>
Line 35 minus line 36 (if negative, enter "0")	=	<b>37</b>
Rate: If you had an <b>eligible spouse</b> and they are also eligible for the DTC, enter 7.5%. If <b>not</b> , enter 15%.	x 15.00%	<b>38</b>
Line 37 multiplied by the percentage from line 38	=	<b>39</b>

Line 34 minus line 39 (if negative, enter "0")

If you completed Step 2, enter the amount from line 28. If **not**, enter "0".

Line 40 plus line 41

Enter this amount on **line 45300** of your return.

— **39**  
= **40**  
+ 485 42 **41**  
= 485 42 **42**

Step 4 – Advanced Canada Workers Benefit (ACWB)

Complete this step if you or your spouse or common-law partner received an RC210 slip.  
**Otherwise**, enter "0" on line 49.

Enter **whichever is more**: amount from line 28 or line 42.  
If you are not claiming the basic CWB or the CWB disability supplement, enter "0".

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If you have an eligible spouse who is claiming the basic CWB for you, but you are claiming your CWB disability supplement, enter "0" on line 46 and continue on line 47.

If you have a spouse or common-law partner, only the person claiming the basic CWB should report the amount from box 10 of all RC210 received. If you and your spouse or common-law partner are **not** claiming the basic CWB, one of you must report the amount from box 10 of all RC210 slips as if you were claiming it.

Total basic ACWB paid to you (box 10 of your RC210 slip)	38120		•44
Total basic ACWB paid to your spouse or common-law partner (box 10 of their RC210 slip)	38121	+	•45
Line 44 plus line 45	=		46
Total ACWB disability supplement paid to you (box 11 of your RC210 slip)	38122	+	•47
Line 46 plus line 47	=		48

Enter **whichever is less**: amount from line 43 or line 48.  
Enter this amount on **line 41500** of your return.

Advanced Canada workers benefit

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See the privacy notice on your return.



# Alberta Tax and Credits

**Form AB428**  
**2023**
**Protected B** when completed

For more information about this form, go to [canada.ca/ab-tax-info](https://canada.ca/ab-tax-info).

## Part A – Alberta tax on taxable income

Enter your **taxable income** from line 26000 of your return.

31,938 | 53 | **1**

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$142,292 or less	Line 1 is more than \$142,292 but not more than \$170,751	Line 1 is more than \$170,751 but not more than \$227,668	Line 1 is more than \$227,668 but not more than \$341,502	Line 1 is more than \$341,502	
Amount from line 1						<b>2</b>
Line 2 minus line 3 ( <b>cannot</b> be negative)	– 0   00	– 142,292   00	– 170,751   00	– 227,668   00	– 341,502   00	<b>3</b>
	=	=	=	=	=	<b>4</b>
Line 4 multiplied by the percentage from line 5	× 10%	× 12%	× 13%	× 14%	× 15%	<b>5</b>
	=	=	=	=	=	<b>6</b>
Line 6 plus line 7	+ 0   00	+ 14,229   20	+ 17,644   28	+ 25,043   49	+ 40,980   25	<b>7</b>
<b>Alberta tax on taxable income</b>	=	=	=	=	=	<b>8</b>

Enter the amount from line 8 on line 52 and continue at line 9.

## Part B – Alberta non-refundable tax credits

	Internal use	56080	
Basic personal amount	Claim \$21,003	58040	21,003   00 <b>9</b>
Age amount (if you were born in 1958 or earlier) (use Worksheet AB428)	(maximum \$5,853)	58080 +	<b>10</b>
Spouse or common-law partner amount:			
Base amount		21,003   00	<b>11</b>
Your spouse's or common-law partner's net income from line 23600 of their return	–		<b>12</b>
Line 11 minus line 12 (if negative, enter "0")	58120 =		▶ + <b>13</b>
Amount for an eligible dependant:			
Base amount		21,003   00	<b>14</b>
Your eligible dependant's net income from line 23600 of their return	–		<b>15</b>
Line 14 minus line 15 (if negative, enter "0")	58160 =		▶ + <b>16</b>
Amount for infirm dependants age 18 or older (use Worksheet AB428)		58200 +	<b>17</b>
Add lines 9, 10, 13, 16 and 17.		= 21,003   00	<b>18</b>
CPP or QPP contributions:			
Amount from line 30800 of your return	58240	1,435   98 •	<b>19</b>
Amount from line 31000 of your return	58280 +		• <b>20</b>
Employment insurance premiums:			
Amount from line 31200 of your return	58300 +	525   28 •	<b>21</b>
Amount from line 31217 of your return	58305 +		• <b>22</b>
Adoption expenses	58330 +		<b>23</b>
Add lines 19 to 23.	=	1,961   26 ▶	+ 1,961   26 <b>24</b>
Line 18 plus line 24		= 22,964   26	<b>25</b>

**Part B – Alberta non-refundable tax credits** (continued)

Amount from line 25 of the previous page		22,964	26	26
Pension income amount	(maximum \$1,617)	58360	+	27
Caregiver amount (use Worksheet AB428)		58400	+	28
Add lines 26 to 28.		= 22,964	26	29
Disability amount for self (claim <b>\$16,201</b> or, if you were under 18 years of age, use Worksheet AB428)		58440	+	30
Disability amount transferred from a dependant (use Worksheet AB428)		58480	+	31
Add lines 29 to 31.		= 22,964	26	32
Interest paid on your student loans (amount from line 31900 of your return)		58520	+	33
Your unused tuition and education amounts ( <b>attach</b> Schedule AB(S11))		58560	+	34
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule AB(S2))		58640	+	35
Add lines 32 to 35.		= 22,964	26	36
Medical expenses:				
Amount from line 33099 of your return		58689		37
Amount from line 23600 of your return	31,938	53		38
Applicable rate	×	3%		39
Line 38 multiplied by the percentage from line 39	=	958	16	40
Enter <b>whichever is less</b> : \$2,714 or the amount from line 40.		= 958	16	41
Line 37 minus line 41 (if negative, enter "0")		=		42
Allowable amount of medical expenses for other dependants (use Worksheet AB428)		58729	+	43
Line 42 plus line 43		58769	=	44
Line 36 plus line 44		58800	= 22,964	26 45
Alberta non-refundable tax credit rate		×	10%	46
Line 45 multiplied by the percentage from line 46		58840	= 2,296	43 47
Donations and gifts:				
Amount from line 13 of your federal Schedule 9	×	60%	=	48
Amount from line 14 of your federal Schedule 9	×	21%	=	49
Line 48 plus line 49		58969	=	50
Line 47 plus line 50			+	
Enter this amount on line 55.	<b>Alberta non-refundable tax credits</b>	61500	= 2,296	43 51

Part C – Alberta tax

Alberta tax on taxable income from line 8			3,193	85	52
Alberta tax on split income (complete Form T1206)	61510	+			•53
Line 52 plus line 53		=	3,193	85	54
Alberta non-refundable tax credits from line 51			2,296	43	55
Alberta dividend tax credit (use Worksheet AB428)	61520	+			•56
Alberta minimum tax carryover:					
Amount from line 40427 of your return		× 35% =	61540	+	•57
Add lines 55 to 57.		=	2,296	43	▶ 58
Line 54 minus line 58 (if negative, enter "0")				897	42 59
Alberta additional tax for minimum tax purposes:					
Form T691: line 111 minus line 112		× 35% =		+	60
Line 59 plus line 60				897	42 61
Provincial foreign tax credit (complete Form T2036)					62
Line 61 minus line 62 (if negative, enter "0")				897	42 63
Alberta political contributions made in 2023	60030				64
Alberta political contributions tax credit (use Worksheet AB428)		(maximum \$1,000)			65
Line 63 minus line 65 (if negative, enter "0")					
Enter this amount on line 42800 of your return.		Alberta tax		897	42 66

Part D – Alberta credits

Enter your unused Alberta investor tax credit from your 2022 notice of assessment or reassessment.		(maximum \$60,000)			67
Alberta stock savings plan tax credit (complete Form T89)				+	68
Line 67 plus line 68					
Enter this amount on line 47900 of your return.				=	69

See the privacy notice on your return.



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2023

## Employee Overpayment of Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through employment.

To receive a refund of any overpayment, the amount of the EI overpayment has to be more than \$1.

If you have self-employment and other eligible earnings and you entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13 before completing this form.

Do **not** complete this form if you were a resident of Quebec on December 31, 2023, and have to complete Schedule 10 (parts B and C) because you are reporting employment income earned outside Quebec.

### Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (1)		32,225	79	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+			2
Line 1 plus line 2		=	32,225 79	3
(maximum \$61,500)				
Total premiums deducted:				
<b>Residents of other than Quebec</b> (box 18 and box 55 of your T4 slips) (2)				
<b>Quebec residents</b> (box 18 of your T4 slips)		529	96	4
Total premiums payable (if applicable):				
<b>Residents of other than Quebec</b> (amount from line 9 of Schedule 13)				
<b>Quebec residents</b> (amount from line 10 of Schedule 13)	+			5
Line 4 plus line 5	=	529	96	6
Amount from line 3	32,225 79	—	\$2,000	7
Line 6 minus line 7 (if negative, enter "0")		=	30,225 79	8
Total premiums deducted from line 4 above		529	96	9
Required premiums:				
<b>Residents of other than Quebec</b>				
Amount from line 1	32,225 79	×	1.63% = (maximum \$1,002.45)	10
<b>Residents of Quebec</b>				
Amount from line 1	32,225 79	×	1.27% = (maximum \$781.05)	11
Enter the amount from line 10 or line 11, whichever applies.		—	525 28	12
Line 9 minus line 12 (if negative, enter "0")		=	4 68	13
Enter <b>whichever is more</b> : amount from line 8 or line 13.			4 68	14
<b>Employment insurance overpayment:</b>				
Enter <b>whichever is less</b> : amount from line 9 or line 14.				
If this amount is <b>more than \$1</b> , enter it on <b>line 45000</b> of your return.			4 68	15
<b>Non-refundable tax credit for employment insurance premiums through employment:</b>				
Enter <b>whichever amount is the least</b> : line 7, line 9 or line 12.				
Enter this amount on <b>line 31200</b> of your return and on <b>line 58300</b> of your Form 428, if applicable. (3)			525 28	16

(1) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than \$2,000**, enter "0". However, if you have self-employment earnings and have an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.

(2) If you received EI-exempt employment income (box 28 of your T4 slip) and there is an amount in box 55 of your T4 slip, do **not** claim the amount in box 55 on this line. In this case, contact Revenu Québec to get a refund of your provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls **more than 40%** of a corporation's voting shares and you have an agreement in 2023 with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, claim the amount in box 55 on this line.

(3) We may adjust your claim if there is an amount on line 2 and the amount on line 3 is **less than \$2,033** (\$2,025 for residents of Quebec).

See the privacy notice on your return.



## Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments

The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The government of Quebec also adopted legislative amendments to enhance the Quebec Pension Plan (QPP) in a similar way as the federal plan. The enhancements are funded by additional enhanced contributions that began in January 2019.

The contributions consist of a base amount and an enhanced amount. Your employer will have already deducted the contributions from your salary and wages. As a self-employed individual, you will calculate your required contributions (if any) on this schedule including the base and enhanced amounts.

The CPP and the QPP have different base contribution rates. The Canada Revenue Agency (CRA) must be able to calculate your CPP and QPP contributions separately using the applicable rate(s).

The CRA will use the information from this form to calculate the portion of the yearly basic exemption and the maximum contributory earnings to be applied to the CPP and QPP.

For more information about lines 22200, 22215, 30800 and 31000, go to [canada.ca/fed-tax-information](https://canada.ca/fed-tax-information).

### Find out if this form is for you

Complete this form if **one** of the following conditions applies to you:

- You earned employment income in the **province of Quebec** in 2023 and you were a resident of a province or territory **other than Quebec** on December 31, 2023
- You earned employment income in a province or territory **other than Quebec** in 2023 and you were a **resident of Quebec** on December 31, 2023

Otherwise, complete Schedule 8, Canada Pension Plan Contributions and Overpayment (5000-S8) or Schedule 8, Quebec Pension Plan Contributions (5005-S8), whichever applies.

**Attach** a copy of this form to your paper return.

### Parts you need to complete

Part 1 – Complete this part (on page 2) if you are a resident of a province or territory **other than Quebec** electing to stop contributing to the CPP or you are revoking a prior election.

Part 2 – Complete this part (on page 3) to determine the number of months for the CPP and QPP contributions calculation.

Part 3 – Complete this part (starting on page 4) to calculate your CPP and QPP contributions on your employment income.

Part 4 – Complete this part (starting on page 6) if you are a resident of a province or territory **other than Quebec** reporting employment income **and** self-employment income or other earnings you are electing to pay CPP contributions on. (You must first complete Part 3.)

Part 5 – Complete this part (starting on page 10) if you are a **resident of Quebec** reporting employment income **and** self-employment income or other earnings that you want to make optional QPP contributions on. (You must first complete Part 3.)

## Part 1 – Election to stop contributing to the CPP or revocation of a prior election (for residents of a province or territory **other than Quebec** on December 31, 2023)

You were considered a CPP working beneficiary and were required to make CPP contributions in 2023 if you met **all** of the following conditions:

- You were 60 to 70 years of age
- You received a CPP or QPP retirement pension
- You had employment income or self-employment income or both

**However**, if you were **at least 65 years of age, but under 70 years of age**, you can elect to stop paying CPP contributions.

### Employment income only

If you had employment income for 2023 and elected in 2023 to stop paying CPP contributions or revoked in 2023 an election made in a previous year, you should have already completed and sent Form CPT30, Election to Stop Contributing to the Canada Pension Plan or Revocation of a Prior Election, to the CRA and your employer(s).

### Employment and self-employment income

If you had **both** employment income and self-employment income in 2023 and you wanted to elect to **stop** paying CPP contributions in 2023 or **revoke**, in 2023, an election made in a previous year, you should have completed Form CPT30 in 2023. An election made using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer.

If you completed and sent Form CPT30 when you became employed in 2023, but your intent was to elect in 2023 to stop paying CPP contributions or revoke an election made in a previous year on your self-employment income before you became employed, enter the month you want to stop contributing on line 50372.

If you want to revoke in 2023 an election made in a previous year, enter the month you want to resume contributing on line 50374.

If you did **not** complete and send Form CPT30 for 2023 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a previous year on your self-employment earnings for 2023 on this form.

### Election or revocation

If you had self-employment income in 2023, an election or a revocation that begins in 2023 must be made **on or before June 15, 2025**, to be valid.

I elect to **stop** contributing to the CPP on my self-employment earnings on the first day of the month entered on line 50372.

50372

Month

I want to **revoke** an election made in a previous year to stop contributing to the CPP on my self-employment earnings and resume contributing on the first day of the month entered on line 50374.

50374

Month

Use the number of months from lines A and B of Part 2 to determine your prorated **maximum CPP/QPP pensionable earnings** and **maximum basic CPP/QPP exemption** on the table below.

**Monthly proration table for 2023**

Number of months	Maximum CPP/QPP pensionable earnings	Maximum basic CPP/QPP exemption (1)	Number of months	Maximum CPP/QPP pensionable earnings	Maximum basic CPP/QPP exemption (1)
1	\$5,550.00	\$291.67	7	\$38,850.00	\$2,041.67
2	\$11,100.00	\$583.33	8	\$44,400.00	\$2,333.33
3	\$16,650.00	\$875.00	9	\$49,950.00	\$2,625.00
4	\$22,200.00	\$1,166.67	10	\$55,500.00	\$2,916.67
5	\$27,750.00	\$1,458.33	11	\$61,050.00	\$3,208.33
6	\$33,300.00	\$1,750.00	12	\$66,600.00	\$3,500.00

(1) If you started receiving CPP retirement benefits in 2023, your basic exemption may be prorated by the CRA.

**Part 2 – Determine the number of months for the CPP and QPP contributions calculation**

Calculate your contributions by determining the number of months that the rules for CPP and QPP applied to you in 2023.

Enter "12" on lines A and B **unless** any of the following conditions apply:

**Line A – CPP**

- a) You turned 18 years of age in 2023. Enter the number of months in the year after the month you turned 18 on line A
- b) You were receiving a CPP or QPP disability pension for all of 2023. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2023, enter the number of months you were not receiving a disability pension on line A
- c) You were 65 to 70 years of age in 2023 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2023. Enter the number of months in the year, up to and including the month you made the election, on line A. If you had self-employment income in 2023 and entered a month on line 50372 of Part 1, enter on line A the number of months in the year prior to the month that you entered on line 50372
- d) You were 65 to 70 years of age in 2023 receiving a CPP or QPP retirement pension and elected to stop paying CPP contributions in a previous year and you have **not** revoked that election. Enter "0" on line A
- e) You were 65 to 70 years of age in 2023 receiving a CPP or QPP retirement pension and elected to stop paying CPP contributions in a previous year and you revoked that election in 2023. Enter the number of months in the year after the month you revoked the election on line A. If you had self-employment income in 2023 and entered a month on line 50374 of Part 1, enter on line A the number of months in the year after and including the month you entered on line 50374
- f) You turned 70 years of age in 2023 and did not elect to stop paying CPP contributions. Enter the number of months in the year, up to and including the month you turned 70 years of age, on line A
- g) You were 70 years of age or older for all of 2023. Enter "0" on line A
- h) The individual died in 2023. Enter the number of months in the year, up to and including the month the individual died, on line A

If **more than one** condition above applies to you, calculate the number of months based on the combined conditions and enter the result on line A.

Enter the number of months that **CPP** applied in 2023. (2) (maximum 12)  A

**Line B – QPP**

- a) You turned 18 years of age in 2023. Enter the number of months in the year after the month you turned 18 on line B
- b) You were receiving a CPP or QPP disability pension for all of 2023. Enter "0" on line B. If you started or stopped receiving a CPP or QPP disability pension in 2023, enter the number of months you were **not** receiving a disability pension on line B
- c) The individual died in 2023. Enter the number of months in the year, up to and including the month the individual died, on line B

If **more than one** condition above applies to you, calculate the number of months based on the combined conditions and enter the result on line B.

Enter the number of months that **QPP** applied in 2023. (2) (maximum 12)  B

(2) The number of months you enter on line A and line B will be the same unless **any** of the following apply:

- You elected to stop paying CPP contributions
- You revoked such an election in the year
- You are 70 years old or older

The number you enter on line A **cannot** be more than the number you enter on line B.

**Part 3 – Calculating your CPP/QPP contributions on employment income**

Enter your **maximum CPP pensionable earnings** from the monthly proration table on page 2 using the number of months from line A of Part 2. (maximum \$66,600) 66,600 00 **1**

Enter your **maximum QPP pensionable earnings** from the monthly proration table on page 2 using the number of months from line B of Part 2. (maximum \$66,600) 66,600 00 **2**

**Total CPP pensionable earnings:**

Enter the total from box 26 of all of your T4 slips (maximum \$66,600 per slip) where the province of employment is **not Quebec** (if box 26 is blank, enter the amount from box 14). 50339 28,723 41 **3**

**Total QPP pensionable earnings:**

Enter the total from box 26 of all of your T4 slips (maximum \$66,600 per slip) where the province of employment is **Quebec** (if box 26 is blank, enter the amount from box 14). 50329 + 3,502 38 **4**

Line 3 plus line 4 **Total pensionable earnings** = 32,225 79 **5**

**Canada Pension Plan**

Enter the amount from line 3. 28,723 41 **6**

Enter the amount from line 5. ÷ 32,225 79 **7**

Line 6 divided by line 7 (calculated to the fifth decimal place) = 0.89132 **8**

Enter the amount from line 1. × 66,600 00 **9**

Line 8 multiplied by line 9 = 59,361 91 **10**

Enter **whichever is less**: amount from line 3 or line 10. 28,723 41 **11**

Amount from line 8 (calculated to the fifth decimal place) 0.89132 **12**

**Enter your maximum basic CPP exemption**

from the monthly proration table on page 2 using the number of months from line A of Part 2. (maximum \$3,500) × 3,500 00 **13**

Line 12 multiplied by line 13 **Basic exemption for CPP purposes** = 3,119 62 **14**

Earnings subject to CPP contributions:  
Line 11 minus line 14 (if negative, enter "0") = 25,603 79 **15**

**Actual total contributions on CPP pensionable earnings:**

Enter the total CPP contributions deducted from box 16 of all of your T4 slips. 50340 1,549 36 • **16**

**Actual base contributions on CPP pensionable earnings:**

Amount from line 16 1,549 36 × 83.1933% = 1,288 96 **17**

**Actual enhanced contributions on CPP pensionable earnings:**

Line 16 minus line 17 = 260 40 **18**

**Required base contributions on CPP pensionable earnings:**

Amount from line 15 25,603 79 × 4.95% = (maximum \$3,123.45) 1,267 39 **19**

**Required enhanced contributions on CPP pensionable earnings:**

Amount from line 15 25,603 79 × 1% = (maximum \$631.00) + 256 04 **20**

**Total required contributions on CPP pensionable earnings:**

Line 19 plus line 20 = 1,523 43 **21**

**Part 3 – Calculating your CPP/QPP contributions on employment income (continued)****Quebec Pension Plan**

Enter the amount from line 2 of the previous page.	66,600	00	<b>22</b>	
Enter the amount from line 10 of the previous page.	—	59,361	91	<b>23</b>
Line 22 minus line 23 (if negative, enter "0")	=	7,238	09	<b>24</b>
Enter <b>whichever is less</b> : amount from line 4 of the previous page or line 24.		3,502	38	<b>25</b>
Enter your <b>maximum basic QPP exemption</b> from the monthly proration table on page 2 using the number of months from line B of Part 2. <b>(maximum \$3,500)</b>		3,500	00	<b>26</b>
Enter the amount from line 14 of the previous page.	—	3,119	62	<b>27</b>
Line 26 minus line 27 (if negative, enter "0") <b>Basic exemption for QPP purposes</b>	=	380	38	<b>28</b>
Earnings subject to QPP contributions: Line 25 minus line 28 (if negative, enter "0")	=	3,122	00	<b>29</b>
<b>Actual total contributions on QPP pensionable earnings:</b> Enter the total QPP contributions deducted from box 17 of all of your T4 slips.		50330	181 07	<b>30</b>
Actual base contributions on QPP pensionable earnings: Amount from line 30	181 07	x	84.375%	=
			—	152 78 <b>31</b>
Actual enhanced contributions on QPP pensionable earnings: Line 30 minus line 31			=	28 29 <b>32</b>
Required base contributions on QPP pensionable earnings: Amount from line 29	3,122 00	x	5.4%	= <b>(maximum \$3,407.40)</b>
				168 59 <b>33</b>
Required enhanced contributions on QPP pensionable earnings: Amount from line 29	3,122 00	x	1%	= <b>(maximum \$631.00)</b>
			+	31 22 <b>34</b>
Total required contributions on QPP pensionable earnings: Line 33 plus line 34			=	199 81 <b>35</b>
Enter the amount from line 17 of the previous page.		1,288	96	<b>36</b>
Enter the amount from line 31.	+	152	78	<b>37</b>
Line 36 plus line 37 <b>Actual total base contributions</b>	=	1,441	74	<b>38</b>
Enter the amount from line 18 of the previous page.		260	40	<b>39</b>
Enter the amount from line 32.	+	28	29	<b>40</b>
Line 39 plus line 40 <b>Actual total enhanced contributions</b>	=	288	69	<b>41</b>
Line 38 plus line 41 <b>Actual total contributions</b>	=	1,730	43	<b>42</b>
Enter the amount from line 19 of the previous page.		1,267	39	<b>43</b>
Enter the amount from line 33.	+	168	59	<b>44</b>
Line 43 plus line 44 <b>Required total base contributions</b>	=	1,435	98	<b>45</b>
Enter the amount from line 20 of the previous page.		256	04	<b>46</b>
Enter the amount from line 34.	+	31	22	<b>47</b>
Line 46 plus line 47 <b>Required total enhanced contributions</b>	=	287	26	<b>48</b>
Line 45 plus line 48 <b>Required total contributions</b>	=	1,723	24	<b>49</b>
Enter the amount from line 42.		1,730	43	<b>50</b>
Enter the amount from line 49.	—	1,723	24	<b>51</b>
Line 50 minus line 51 (if negative, enter "0") (3)	=	7	19	<b>52</b>

(3) If this amount is negative, you may be able to make additional contributions. For residents of a province or territory **other than Quebec**, see Form CPT20, Election to Pay Canada Pension Plan Contributions. For residents of the province of Quebec, see line 445 of the Revenu Québec Guide to the Income Tax Return.

If you are self-employed or electing to pay additional CPP contributions on other earnings, continue at Part 4. If you want to make optional QPP contributions, continue at Part 5. If your earnings subject to contributions are from **employment only**, claim the deduction and tax credit as follows:

- If you are completing Part 4 or Part 5 and calculate that your self-employment income and other earnings subject to contributions (line 32 of Part 4 or line 33 of Part 5) are "0," report your CPP/QPP contributions as noted above.

(4) If applicable, self-employment earnings should be prorated according to the number of months that CPP applied for conditions a) to g) of "Line A – CPP" in Part 2. Self-employment earnings are **not** prorated for condition h).

## Part 4 – CPP contributions on self-employment income and other earnings when you have employment income (residents of a province or territory other than Quebec)(continued)

### Quebec Pension Plan

Enter the amount from line 30 of Part 3. **Actual total QPP contributions** \_\_\_\_\_ **11**

If the amount from line 52 of Part 3 is positive, complete lines 12 to 14.

**If not**, enter "0" on line 14 and continue at line 15.

Enter the amount from line 11. \_\_\_\_\_ **12**

Enter the amount from line 35 of Part 3. — **13**

Line 12 minus line 13 (if the result is negative, enter the amount from line 13 on line 15 and continue at line 16) = **▶ — 14**

Line 11 minus line 14 (if negative, enter "0") = **15**

Enter the amount from line 15. \_\_\_\_\_ **x 15.625 = 16**

Enter the amount from line 10 of the previous page. + **17**

Line 16 plus line 17 = **18**

### CPP pensionable earnings:

Enter the amount from line 1 of Part 3. **(maximum \$66,600)** \_\_\_\_\_ **19**

### Basic exemption:

Enter the amount from line 13 of Part 3. **(maximum \$3,500)** — **20**

Line 19 minus line 20 **(maximum \$63,100)** = **21**

Enter the amount from line 18. — **22**

Line 21 minus line 22 (if negative, enter "0") = **23**

Enter **whichever is less**: amount from line 4 of the previous page or line 23. \_\_\_\_\_ **24**

Enter the amount from line 13 of Part 3. \_\_\_\_\_ **25**

Enter the amount from line 5 of Part 3. — **26**

Line 25 minus line 26  
(if negative, enter "0" on lines 27 and 31, and continue at line 32) = **27**

Enter the amount from line 4 of the previous page. \_\_\_\_\_ **28**

Enter the amount from line 21. — **29**

Line 28 minus line 29 (if negative, enter "0") = **▶ — 30**

Line 27 minus line 30 (if negative, enter "0") = **▶ — 31**

**Earnings subject to contributions:** line 24 minus line 31 (if the result is negative, enter "0" and follow the instructions at the end of Part 3 to claim the deduction and tax credit for the contributions on your employment income; if the result is positive, continue at line 33) = **32**

Amount from line 32 \_\_\_\_\_ **x 11.9% = 33**

Amount from line 52 of Part 3 (if positive) \_\_\_\_\_ **x 2 = 34**

Line 33 minus line 34 (if negative, show in brackets) = **35**

If the amount from line 35 is negative, enter it as a positive amount. \_\_\_\_\_ **36**



## Part 4 – CPP contributions on self-employment income and other earnings when you have employment income (residents of a province or territory other than Quebec)(continued)

### Deductions and tax credits for CPP contributions

#### Tax credit for base CPP contributions through employment income:

Enter the amount from line 38 of Part 3.

Enter the amount from line 45 of Part 3.

Line 37 minus line 38 (if negative, enter "0")

Enter **whichever is less**: amount from line 37 or line 38.

Enter this amount (in dollars and cents) on **line 30800** of your return.

#### Deduction for CPP enhanced contributions on employment income:

Enter the amount from line 41 of Part 3.

Enter the amount from line 48 of Part 3.

Line 41 minus line 42 (if negative, enter "0")

Enter **whichever is less**: amount from line 41 or line 42.

Enter this amount (in dollars and cents) on **line 22215** of your return.

If the amount from line 35 of the previous page is:

- **negative**, complete Part 4a below
- **positive**, complete Part 4b on next page
- "0," enter the amount from line 39 on **line 31000** of your return (in dollars and cents) **and** enter the amount from line 43 on **line 22200** of your return (in dollars and cents)

### Part 4a – Amount from line 35 is negative

#### CPP overpayment:

Enter the result of the following calculation (in dollars and cents) on **line 44800** of your return:

Amount from line 36 of the previous page	x	50%	=			
Amount from line 45	x	83.1933%	=			
Line 45 minus line 46						

Enter the amount from line 39.

Enter the amount from line 46.

#### Tax credit for base CPP contributions on self-employment income and other earnings:

Line 48 minus line 49

Enter this amount (in dollars and cents) on **line 31000** of your return.

Enter the amount from line 43.

Enter the amount from line 47.

#### Deduction for CPP contributions on self-employment income and other earnings:

Line 51 minus line 52

Enter this amount (in dollars and cents) on **line 22200** of your return.

37

38

39

40

41

42

43

44

45

46

47

48

49

50

51

52

53

**Part 4 – CPP contributions on self-employment income and other earnings when you have employment income** (residents of a province or territory **other than Quebec**)(continued)

**Part 4b – Amount from line 35 is positive**

**CPP contributions payable on self-employment income and other earnings:**

Enter the amount from line 35 of Part 4.

Enter this amount (in dollars and cents) on **line 42100** of your return.

Enter the amount from line 54. \_\_\_\_\_  $\times$  83.1933% = \_\_\_\_\_

Line 54 minus line 55 \_\_\_\_\_

Enter the amount from line 55. \_\_\_\_\_  $\times$  50% = \_\_\_\_\_

Line 56 plus line 57 \_\_\_\_\_

Enter the amount from line 39 of the previous page.

Enter the amount from line 57.

**Tax credit for base CPP contributions on self-employment income and other earnings:**

Line 59 plus line 60

Enter this amount (in dollars and cents) on **line 31000** of your return.

Enter the amount from line 43 of the previous page.

Enter the amount from line 58.

**Deduction for CPP contributions on self-employment income and other earnings:**

Line 62 plus line 63

Enter this amount (in dollars and cents) on **line 22200** of your return.

		<b>54</b>
–		<b>55</b>
=		<b>56</b>
+		<b>57</b>
=		<b>58</b>
		<b>59</b>
+		<b>60</b>
=		<b>61</b>
		<b>62</b>
+		<b>63</b>
=		<b>64</b>

## Part 5 – QPP contributions on self-employment income and other earnings when you have employment income (residents of Quebec)

Net business income (5) (amount from line 31 of your Revenu Québec Form LE-35-V; if negative, enter "0")	50371		1
Income you want to make optional contributions on (amount from line 33 of your Revenu Québec Form LE-35-V)	50373	+	2
Line 1 plus line 2	=		3
<b>Canada Pension Plan</b>			
Enter the amount from line 16 of Part 3.	<b>Actual total CPP contributions</b>		4
If the amount from line 52 of Part 3 is positive, complete lines 5 to 7. <b>If not</b> , enter "0" on line 7 and continue at line 8.			
Enter the amount from line 4.		5	
Enter the amount from line 21 of Part 3.	-	6	
Line 5 minus line 6 (if the result is negative, enter the amount from line 6 on line 8 and continue at line 9)	=	▶ -	7
Line 4 minus line 7 (if negative, enter "0")		=	8
Amount from line 8	x 16.80672	=	9
<b>Quebec Pension Plan</b>			
Enter the amount from line 30 of Part 3.	<b>Actual total QPP contributions</b>		10
If the amount from line 52 of Part 3 is positive, complete lines 11 to 13. <b>If not</b> , enter "0" on line 13 and continue at line 14.			
Enter the amount from line 10.		11	
Enter the amount from line 35 of Part 3.	-	12	
Line 11 minus line 12 (if the result is negative, enter the amount from line 12 on line 14 and continue at line 15)	=	▶ -	13
Line 10 minus line 13 (if negative, enter "0")		=	14
Amount from line 14	x 15.625	=	15
Enter the amount from line 9.			16
Enter the amount from line 15.		+	17
Line 16 plus line 17		=	18
<b>QPP pensionable earnings:</b>			
Enter the amount from line 2 of Part 3.	(maximum \$66,600)		19
<b>Basic exemption:</b>			
Enter the amount from line 26 of Part 3.	(maximum \$3,500)	-	20
Line 19 minus line 20	(maximum \$63,100)	=	21
Enter the amount from line 18.		-	22
Line 21 minus line 22 (if negative, enter "0")		=	23
Enter <b>whichever is less</b> : amount from line 3 or line 23.			24

(5) If applicable, self-employment earnings should be prorated according to the number of months that QPP applied for conditions a) and b) of "Line B – QPP" in Part 2. Self-employment earnings are **not** prorated for condition c).



## Part 5 – QPP contributions on self-employment income and other earnings when you have employment income (residents of Quebec)(continued)

If the amount from line 36 of the previous page is:

- **negative**, complete Part 5a below
- **positive**, complete Part 5b below
- "0," enter the amount from line 40 of the previous page on **line 31000** of your return (in dollars and cents)  
and enter the amount from line 44 of the previous page on **line 22200** of your return (in dollars and cents)

### Part 5a – Amount from line 36 is negative

Amount from line 37 of the previous page		x	50%	=			46
Amount from line 46		x	84.375%	=	–		47
Line 46 minus line 47					=		48

Enter the amount from line 40 of the previous page.

Enter the amount from line 47.

### Tax credit for base QPP contributions on self-employment income and other earnings:

Line 49 minus line 50

Enter this amount (in dollars and cents) on **line 31000** of your return.

=	51

Enter the amount from line 44 of the previous page.

Enter the amount from line 48.

### Deduction for QPP contributions on self-employment income and other earnings:

Line 52 minus line 53

Enter this amount (in dollars and cents) on **line 22200** of your return.

=	54

### Part 5b – Amount from line 36 is positive

Enter the amount from line 36 of the previous page.

Amount from line 55		x	84.375%	=	–		56
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Line 55 minus line 56					=		57
-----------------------	--	--	--	--	---	--	----

Amount from line 56		x	50%	=	+		58
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Line 57 plus line 58					=		59
----------------------	--	--	--	--	---	--	----

Enter the amount from line 40 of the previous page.

Enter the amount from line 58.

### Tax credit for base QPP contributions on self-employment income and other earnings:

Line 60 plus line 61

Enter this amount (in dollars and cents) on **line 31000** of your return.

=	62

Enter the amount from line 44 of the previous page.

Enter the amount from line 59.

### Deduction for QPP contributions on self-employment income and other earnings:

Line 63 plus line 64

Enter this amount (in dollars and cents) on **line 22200** of your return.

=	65

See the privacy notice on your return.

Other credits

Basic personal amount - line 30000

If your net income at line 23600 of your return **\$165,430 or less**, enter \$15,000 on line 11 below.  
If your net income is **more than \$235,675**, enter \$13,520.  
Otherwise, complete the following calculation to determine how much to claim on line 30000 of your return.

Base amount			13,520.00	1
Supplement amount		1,480.00		2
Amount from line 23600 of your return	31,938.53			3
Income threshold	165,430.00			4
Line 3 minus line 4				5
	70,245.00			6
Line 5 divided by line 6				7
	1,480.00			8
Line 7 multiplied by line 8				9
Line 2 minus line 9 (if negative, enter "0")		1,480.00	1,480.00	10
Line 1 plus line 10				
Enter this amount on line 30000 of your return.		(maximum \$15,000)	15,000.00	11

Age amount - line 30100

Maximum amount				1
Amount from line 23600 of your return				2
Income threshold		42,335.00		3
Line 2 minus line 3 (if negative, enter "0")				4
Applicable rate	x	15.00 %		5
Line 4 multiplied by the percentage from line 5				6
Line 1 minus line 6 (if negative, enter "0")				7
Enter this amount on line 30100 of your return.				

Volunteer firefighters' amount – line 31220

Do you wish to claim this credit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Volunteer firefighters' amount		

Search and rescue volunteers' amount – line 31240

Do you wish to claim this credit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Search and rescue volunteers' amount		

Home buyers' amount - line 31270 and line 58357

Do you qualify for the home buyers' amount?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Saskatchewan	Federal
Home buyers' credit		
Amount claimed by another individual		
Home buyers' amount		

Complete this chart to calculate your eligible home accessibility expenses and you are claiming this credit. For more information, go to line 31285 in the guide.

[illegible]

Line 2 minus line 3			
Enter this amount on <b>line 31285</b> of your return.	<b>Home accessibility expenses</b>	=	<b>4</b>

Other credits

Adoption expenses - line 31300

Name of child

Fees paid to an adoption agency licensed by a provincial or territorial government		1
Court, legal and administrative expenses		2
Reasonable travel and living expenses:		
Travel expenses of a child		3
Travel and living expenses of the adoptive parents		4
Travel expenses of an escort, if the adoptive parents did not accompany the child		5
Document translation fees		6
Mandatory expenses paid for the child's immigration		7
Expenses arising from a requirement imposed by government authority respecting the adoption of a child		8
Other expenses		9
Total adoption expenses (maximum : \$18,210 per child)		10
Amount claimed by the other adoptive parent	%	11
Subtract line 11 from line 10.		12
Carry the result to line 31300 of your return.		

Digital news subscription tax credit - line 31350

Total qualifying subscription expenses	
Maximum	

Pension income amount - line 31400

Complete the calculation below if you reported eligible pension, superannuation, or annuity payments on line 11500, line 11600, or line 12900 of your return.

Amount from line 11500 of your return		1
Foreign pension income included in the amount on line 11500 and deducted on line 25600 of your return		2
Income from a U.S. individual retirement account (IRA) included in the amount on line 11500 of your return		3
Amounts from a RRIF or a PRPP included in the amount on line 11500 of your return and transferred to an RRSP, a RRIF, a PRPP, or an annuity		4
Ineligible pension income included in T4A		4A
Add lines 2 to 4A.		5
Line 1 minus line 5		6
Annuity payments from line 12900 of your return (box 16 of all your T4RSP slips) only if you were age 65 or older on December 31, 2023, or you received the payments because of the death of your spouse or common-law partner.		7
Line 6 plus line 7		
Enter this amount on line 31400 of your return. (maximum \$2,000)		8

If you are electing to split **your** eligible pension income with your spouse or common-law partner, enter the amount from line 8 on line 1 of your Form T1032, Joint Election to Split Pension Income. Follow the instructions at Step 4 on Form T1032 to calculate the pension income amount to enter on line 31400 of your and your spouse's or common-law partner's return.

MB residents only:

Claiming the MB fitness amount for yourself?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Claiming the MB fitness amount for your spouse/partner (if applicable)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Eligible fitness expense		



Other credits

Disability amount - line 31600

You may be able to claim the disability amount if the CRA approved your certified Form T2201, Disability Tax Credit Certificate.

To be eligible, you must have had a severe and prolonged impairment in physical or mental functions during 2023.

If you were eligible for the disability tax credit for 2022 and you still meet the eligibility requirements in 2023, you can claim this amount without sending the CRA a new Form T2201. However, you must send the CRA a new one if the previous period of approval ended before 2023 or if the CRA asks you to.

For more information, see Guide RC4064, Disability-Related Information, or go to [canada.ca/disability-credits-deductions](https://canada.ca/disability-credits-deductions).

If you qualify for the disability amount and, on December 31, 2023, you were:

- 18 years of age or older, enter \$9,428 on line 31600 of your
- return under 18 years of age, complete the following calculation

Maximum supplement			1
Total expenses for child care and attendant care claimed for you by anyone		2	
Base amount	3,221.00	3	
Line 2 minus line 3 (if negative, enter "0")			4
Line 1 minus line 4 (if negative, enter "0")			5
Enter, on line 31600 of your return, \$9,428 plus the amount on line 5 (maximum claim \$14,928), unless you are completing this chart to calculate the amount at line 31800.			

Federal political contribution tax credit - lines 40900/41000

Federal political contributions from T5013		1	
Other federal political contributions		2	
Total of lines 1 and 2 (Enter on line 40900 of your return)		3	
Available credit:			
75% of the first \$400			4
50% of the next \$350			5
33.33% of contributions over \$750			6
Available credit to a maximum of \$650			7
Enter this amount on line 41000 of your return.			

Total income tax deducted - line 43700

T4 slips	4,146.00
T4A slips	
T4A (OAS) slip	
T4A (P) slip	
T4A (RCA) slip	
T4E slip	
T4FHSA slip	
T4RIF slips	
T4RSP slips	
T5013 slips	
T1032 line P - Pension Transferee	
Québec tax deducted (if not filing Québec return)	
Subtotal	4,146.00
Less: T1032 line P - Pensioner	
Total	4,146.00

Tax transfer for residents of Québec - line 43800

Income tax deducted by employers outside Québec	
Multiply by 45%. Enter this amount on line 43800 of your return.	

