



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

Joshua

Last name

Akinmoluwa

Mailing address (apartment - number, street)

8825-180A Avenue NW

PO Box

RR

City

Edmonton

Prov./Terr.

AB

Postal code

T 5 Z 0 J 4

Email address

jakinmoluwa@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)

9 6 5 2 0 6 8 3 2

Date of birth
(Year Month Day)

2 0 0 6 0 8 2 4

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)

0 8 1 7

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			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 (eligible and other than eligible)		12000	+		9
Amount of dividends (other than eligible)	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.		=			21
Self-employment income (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				=	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			Total income 15000	=	33

Step 3 – Net income

Enter the amount from line 33 of the previous page.

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 +

•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 =

▶ –

53

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

Net income before adjustments

23400 =

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 =

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 not 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	=			67
Line 57 minus line 67 (if negative, enter "0")					68
Taxable income				26000	=

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						69
Line 69 minus line 70 (cannot be negative)	— 0.00	— 53,359.00	— 106,717.00	— 165,430.00	— 235,675.00	70
	=	=	=	=	=	71
Line 71 multiplied by the percentage from line 72	× 15%	× 20.5%	× 26%	× 29%	× 33%	72
	=	=	=	=	=	73
Line 73 plus line 74	+ 0.00	+ 8,003.85	+ 18,942.24	+ 34,207.62	+ 54,578.67	74
Federal tax on taxable income	=	=	=	=	=	75

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.	(maximum \$15,000)	30000		15,000	00	76	
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 •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 + •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 + 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.

= + 96

Pension income amount (use Federal Worksheet)

(maximum \$2,000) 31400 + 97

Add lines 84, 96 and 97.

= 15,000 00 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.

= 15,000 00 101

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.

= 15,000 00 106

Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age

33099 107

Amount from line 23600

x 3% = 108

Enter **whichever is less**: \$2,635 or the amount from line 108.

– 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 = 15,000 00 113

Federal non-refundable tax credit rate

x 15% 114

Line 113 multiplied by the percentage from line 114

33800 = 2,250 00 115

Donations and gifts (complete Schedule 9)

34900 + 116

Line 115 plus line 116

Total federal non-refundable tax credits 35000 = 2,250 00 117

Part C – Net federal tax

Enter the amount from line 75.

Federal tax on split income (TOSI) (complete Form T1206)	40424	+			• 119
Line 118 plus line 119	40400	=			120
Amount from line 35000	2,250	00	121		
Federal dividend tax credit (use Federal Worksheet)	40425	+			• 122
Minimum tax carryover (complete Form T691)	40427	+			• 123
Add lines 121 to 123.	=	2,250	00	▶	– 2,250 00 124
Line 120 minus line 124 (if negative, enter "0")	Basic federal tax	42900	=		125
Federal surtax on income earned outside Canada (complete Form T2203)			+		126
Line 125 plus line 126			=		127
Federal foreign tax credit (complete Form T2209)	40500	–			128
Line 127 minus line 128			=		129
Recapture of investment tax credit (complete Form T2038(IND))			+		130
Line 129 plus line 130			=		131
Federal logging tax credit			–		132
Line 131 minus line 132 (if negative, enter "0")	Federal tax	40600	=		• 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	=			138
Advanced Canada workers benefit (ACWB) (complete Schedule 6)	41500	+			• 139
Special taxes	41800	+			• 140
Add lines 138 to 140.	Net federal tax	42000	=		141

Step 6 – Refund or balance owing

Amount from line 42000			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
Provincial or territorial tax (complete and attach your provincial or territorial Form 428, even if the result is "0")	42800	+	• 146
Add lines 142 to 146.	Total payable	43500 =	• 147

Step 6 – Refund or balance owing (continued)

Enter the amount from line 147 of the previous page.

148

Total income tax deducted (amounts from all Canadian slips)	43700		•149
Refundable Quebec abatement	44000	+	•150
CPP or QPP overpayment	44800	+	•151
Employment insurance (EI) overpayment	45000	+	•152
Refundable medical expense supplement (use Federal Worksheet)	45200	+	•153
Canada workers benefit (CWB) (complete Schedule 6)	45300	+	•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	+
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	=	▶

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 4850** below.

Refund or balance owing

166

167

<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> Refund 48400 </div> <div style="text-align: center;">•</div> </div> <p>For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit.</p>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> Balance owing 48500 </div> <div style="text-align: center;">•</div> </div> <p>Your balance owing is due no later than April 30, 2024. For more information on how to make your payment, go to canada.ca/payments.</p>
<p>I certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income.</p> <p>Sign here _____</p> <p style="text-align: center;">It is a serious offence to make a false return.</p> <p>Telephone number: _____</p> <p>Date: _____</p>	<p>If this return was completed by a tax professional, tick the applicable box and provide the following information:</p> <p>Was a fee charged? 49000 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No</p> <p>EFILE number (if applicable): 48900 </p> <p>Name of tax professional: _____</p> <p>Telephone number: _____</p>

Personal information (including the SIN) is collected 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.

<p>Do not use this area.</p>	<p>48700 <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> 48800 <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> _____</p>	<p>• 48600 <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> •</p>
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T1-2023

Federal Tuition, Education, and Textbook Amounts and Canada Training Credit

Schedule 11**Protected B**
when completed**Only the student completes this schedule.**

Complete this schedule to calculate your federal tuition, education, and textbook amounts, your Canada training credit, your unused current-year tuition amount available to transfer to a designated individual, and your unused federal tuition amount available to carry forward to a future year.

Use your Tuition and Enrolment Certificate (T2202, TL11A or TL11C or any other official tuition tax receipts) to complete this schedule. If you are transferring your unused current-year tuition amount, also complete the authorization to transfer tuition, education, and textbook amounts on the back of your certificate.

Complete the provincial or territorial schedule (S11) to calculate your provincial or territorial amounts.

Attach a copy of this schedule to your paper return.

For more information, see Guide P105, Students and Income Tax.

Calculating your tuition, education, textbook amounts, and Canada training credit

Eligible tuition fees paid to Canadian educational institutions for 2023
(fees for each institution must be **more than \$100**)

32000	12,085	00	1
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If you are claiming the Canada training credit, continue on line 2.

If not, enter the amount from line 1 on line 6 and continue on line 7.

Amount from line 1	×	50%	=		2
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Your Canada training credit limit from your latest notice of assessment
or reassessment

3

Enter **whichever is less**: amount from line 2 or line 3.

4

Enter the amount of Canada training credit you are claiming for 2023
(**cannot** be more than the amount at line 4).

Enter this amount on **line 45350** of your return.

Your Canada training credit

—			5
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Available Canadian tuition amount for 2023: line 1 minus line 5

= 12,085	00		6
----------	----	--	----------

Eligible tuition fees paid to foreign educational institutions for 2023

32001	+		7
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Line 6 plus line 7

= 12,085	00		8
----------	----	--	----------

Unused federal tuition, education, and textbook amounts from your 2022 notice of assessment
or reassessment

+			9
---	--	--	----------

Total available tuition, education, and textbook amounts for 2023: line 8 plus line 9

= 12,085	00		10
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Enter the amount from line 26000 of your return on line 11 if it is **\$53,359 or less**.

If it is **more than \$53,359**, enter the result of the following calculation:

amount from line 75 of your return	÷	15%	=		11
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Enter the amount from line 101 of your return.

— 15,000	00		12
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Line 11 minus line 12 (if negative, enter "0")

=			13
---	--	--	-----------

Unused tuition, education, and textbook amounts you are claiming for 2023:
Enter **whichever is less**: amount from line 9 or line 13.

—		▶		14
---	--	---	--	-----------

Line 13 minus line 14

=			15
---	--	--	-----------

2023 tuition amount:

Enter **whichever is less**: amount from line 8 or line 15.

+			16
---	--	--	-----------

Line 14 plus line 16

**Your 2023 tuition, education,
and textbook amounts**

Enter this amount on **line 32300** of your return.

=			17
---	--	--	-----------

2023 Enrolment information

The Canada Revenue Agency needs the following information to administer federal programs such as the Canada workers benefit, scholarship exemption, Lifelong Learning Plan, and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit in 2023, or had a mental or physical impairment in 2023 and a medical practitioner has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.

32005 ☐

Enter the number of months you were enrolled as a part-time student from box 24 of your Form T2202 and column **B** of your forms TL11A and TL11C.

(maximum 12) 32010

Enter the number of months you were enrolled as a full-time student from box 25 of your Form T2202 and column **C** of your forms TL11A and TL11C.

(maximum 12) 32020 **Transfer or carryforward of unused amount**

Complete this section to calculate your current-year unused tuition amount available to transfer to a designated individual and your unused federal amount available to carry forward to a future year.

You can transfer all or part of your **unused tuition amount available to transfer** to your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent (designated individual).

Note: If your spouse or common-law partner is claiming an amount for you on line 30300, line 30425 or line 32600 of their return, you **cannot** transfer your unused tuition amount to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 10 of the previous page		12,085	00	18
Amount from line 17 of the previous page		—		19
Line 18 minus line 19	Total unused amount	=	12,085	00 20

If you are transferring an amount to a designated individual, continue on line 21.

If not, enter the amount from line 20 on line 25.

Amount from line 8 of the previous page	(maximum \$5,000)	5,000	00	21
Amount from line 16 of the previous page		—		22
Line 21 minus line 22 (if negative, enter "0")	Unused tuition amount available to transfer	=	5,000	00 23

Enter the federal tuition amount you are transferring to a designated individual as shown on your Tuition and Enrolment Certificate
(**cannot** be more than the amount at line 23).

	Federal tuition amount transferred	32700	—	24
Line 20 minus line 24	Unused federal amount available to carry forward to a future year	=	12,085	00 25

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.

Part A – Alberta tax on taxable income

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

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						2
Line 2 minus line 3 (cannot be negative)	– 0 00	– 142,292 00	– 170,751 00	– 227,668 00	– 341,502 00	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 10%	× 12%	× 13%	× 14%	× 15%	5
	=	=	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 14,229 20	+ 17,644 28	+ 25,043 49	+ 40,980 25	7
Alberta tax on taxable income	=	=	=	=	=	8

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

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

Amount from line 25 of the previous page			21,003	00	26
Pension income amount	(maximum \$1,617)	58360	+		27
Caregiver amount (use Worksheet AB428)		58400	+		28
Add lines 26 to 28.			=	21,003	00 29
Disability amount for self (claim \$16,201 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.			=	21,003	00 32
Interest paid on your student loans (amount from line 31900 of your return)		58520	+		33
Your unused tuition and education amounts (attach Schedule AB(S11))		58560	+		34
Amounts transferred from your spouse or common-law partner (attach Schedule AB(S2))		58640	+		35
Add lines 32 to 35.			=	21,003	00 36
Medical expenses:					
Amount from line 33099 of your return		58689			37
Amount from line 23600 of your return				38	
Applicable rate	×	3%			39
Line 38 multiplied by the percentage from line 39	=				40
Enter whichever is less : \$2,714 or the amount from line 40.					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			=	21,003	00 45
Alberta non-refundable tax credit rate			×	10%	46
Line 45 multiplied by the percentage from line 46		58840	=	2,100	30 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.	Alberta non-refundable tax credits	61500	=	2,100	30 51

Part C – Alberta tax

Alberta tax on taxable income from line 8							52
Alberta tax on split income (complete Form T1206)						61510 +	•53
Line 52 plus line 53						=	54
Alberta non-refundable tax credits from line 51						2,100 30 55	
Alberta dividend tax credit (use Worksheet AB428)						61520 +	•56
Alberta minimum tax carryover:							
Amount from line 40427 of your return						x 35% = 61540 +	•57
Add lines 55 to 57.						= 2,100 30 ►	- 2,100 30 58
Line 54 minus line 58 (if negative, enter "0")						=	59
Alberta additional tax for minimum tax purposes:							
Form T691: line 111 minus line 112						x 35% =	+ 60
Line 59 plus line 60						=	61
Provincial foreign tax credit (complete Form T2036)						-	62
Line 61 minus line 62 (if negative, enter "0")						=	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	= 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

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