

Sharon's 2023 tax return

Sharon Rose

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Prepared with Better Tax

www.bettertax.ca



Income Tax and Benefit Return

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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

8

Identification		Social insurance number (SIN) 1 2 0 6 5 9 3 5 4	Marital status on December 31, 2023: 1 <input checked="" type="checkbox"/> Married 2 <input type="checkbox"/> Living common-law 3 <input type="checkbox"/> Widowed 4 <input type="checkbox"/> Divorced 5 <input type="checkbox"/> Separated 6 <input type="checkbox"/> Single
First name Sharon	Last name Rose	Date of birth (Year Month Day) 1 9 6 4 0 6 0 2	
Mailing address (apartment - number, street) 21 Lillian Crescent		If this return is for a deceased person, enter the date of death (Year Month Day) _____	
PO Box	RR	Your language of correspondence: <input checked="" type="checkbox"/> English Votre langue de correspondance : <input type="checkbox"/> Français	
City Newcastle	Prov./Terr. ON	Postal code L 1 B 1 G 2	
Email address _____			
<p>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.</p>			

Residence information	If you became a resident of Canada in 2023 for income tax purposes, enter your date of entry: (Month Day) _____
Your province or territory of residence on December 31, 2023: Ontario	
Your current province or territory of residence if it is different than your mailing address above: Ontario	
Province or territory where your business had a permanent establishment if you were self-employed in 2023: _____	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 David Mason	Their SIN 1 1 0 1 7 6 2 8 6
Tick this box if they were self-employed in 2023. <input type="checkbox"/>	
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				
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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 Barrie, Belleville, Brantford, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener-Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto or Windsor, 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.

Consent to share contact information – Organ and tissue donor registry

I authorize the CRA to provide my name and email address to Ontario Health so that Ontario Health (Trillium Gift of Life) may contact or send information to me by email about organ and tissue donation.

For more information about organ and tissue donation in Canada, go to canada.ca/organ-tissue-donation.1 Yes 2 No

Note: You are **not** consenting to organ and tissue donation when you authorize the CRA to share your contact information with Ontario Health. Your authorization is only valid for the tax year for which you are filing this tax return. Your information will only be collected under the Ontario Gift of Life Act.

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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 + 41 , 736	48
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.	= 41 , 736	48
	= 41 , 736	48
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	= 41 , 736	48
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 = 41 , 736	48
	= 41 , 736	48
		33

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Step 3 – Net income

Enter the amount from line 33 of the previous page.

41 , 736 | 48 | 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

21699Allowable deduction **21700****43**

Moving expenses (complete Form T1-M)

21900**44**

Support payments made (see Guide P102)

Total

21999Allowable 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**= 41 , 736****48****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**= 41 , 736****48****56**

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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	41 , 736 48	57
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")		Taxable income 26000	= 41 , 736 48	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	41 , 736 48					69
Line 69 minus line 70 (cannot be negative)	- 000	- 53,359 00	- 106,717 00	- 165,430 00	- 235,675 00	70
= 41 , 736 48	=	=	=	=	=	71
Line 71 multiplied by the percentage from line 72	× 15%	× 20.5%	× 26%	× 29%	× 33%	72
= 6 , 260 47	=	=	=	=	=	73
Line 73 plus line 74	+ 000	+ 8,003 85	+ 18,942 24	+ 34,207 62	+ 54,578 67	74
Federal tax on taxable income	= 6 , 260 47	=	=	=	=	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.

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

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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)

Search and rescue volunteers' amount (SRVA)	31240 +	90
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Canada employment amount:

Enter whichever is less : \$1,368 or line 1 plus line 2.	31260 +	91
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Home buyers' amount (maximum \$10,000)	31270 +	92
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Home accessibility expenses (use Federal Worksheet) (maximum \$20,000)	31285 +	93
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Adoption expenses	31300 +	94
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Digital news subscription expenses (maximum \$500)	31350 +	95
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Add lines 85 to 95. = ► + 96

Pension income amount (use Federal Worksheet)	(maximum \$2,000)	31400 + 2 , 000 00	97
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Add lines 84, 96 and 97. = 17 , 000 | 00 98

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

Disability amount transferred from a dependant (use Federal Worksheet)	31600 +	99
--	---------	----

Add lines 98 to 100. = 17 , 000 | 00 101

Interest paid on your student loans (see Guide P105)	31900 +	102
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Your tuition, education and textbook amounts (complete Schedule 11)	32300 +	103
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Tuition amount transferred from a child or grandchild	32400 +	104
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Amounts transferred from your spouse or common-law partner (complete Schedule 2)	32600 +	105
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Add lines 101 to 105. = 17 , 000 | 00 106

Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age	33099	107
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Amount from line 23600 41 , 736 48 × 3% = 1 , 252 09	108
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Enter whichever is less : \$2,635 or the amount from line 108.	- 1 , 252 09	109
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Line 107 minus line 109 (if negative, enter "0")	=	110
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Allowable amount of medical expenses for other dependants (use Federal Worksheet)	33199 +	111
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Line 110 plus line 111	33200 =	► + 112
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Line 106 plus line 112	33500 =	17 , 000 00 113
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Federal non-refundable tax credit rate	× 15%	114
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Line 113 multiplied by the percentage from line 114	33800 =	2 , 550 00 115
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Donations and gifts (complete Schedule 9)	34900 +	116
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Line 115 plus line 116	Total federal non-refundable tax credits 35000 =	2 , 550 00 117
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Protected B when completed**Part C – Net federal tax**

Enter the amount from line 75.

6 , 260	47	118
Federal tax on split income (TOSI) (complete Form T1206)	40424	+ •119
Line 118 plus line 119	40400	= 6 , 260 47 120
Amount from line 35000	2 , 550	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 , 550	00 ► - 2 , 550 00 124
Line 120 minus line 124 (if negative, enter "0")	Basic federal tax	42900 = 3 , 710 47 125
Federal surtax on income earned outside Canada (complete Form T2203)		+ 126
Line 125 plus line 126		= 3 , 710 47 127
Federal foreign tax credit (complete Form T2209)	40500	- 128
Line 127 minus line 128		= 3 , 710 47 129
Recapture of investment tax credit (complete Form T2038(IND))		+ 130
Line 129 plus line 130		= 3 , 710 47 131
Federal logging tax credit		- 132
Line 131 minus line 132 (if negative, enter "0")	Federal tax	40600 = 3 , 710 47 •133
Federal political contribution tax credit (use Federal Worksheet)		
Total federal political contributions <i>(attach receipts)</i>	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	= 3 , 710 47 138
Advanced Canada workers benefit (ACWB) (complete Schedule 6)	41500	+ •139
Special taxes	41800	+ •140
Add lines 138 to 140.	Net federal tax	42000 = 3 , 710 47 141

Step 6 – Refund or balance owing

Amount from line 42000	3 , 710	47	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	+ 1 , 875 64 •146	
Add lines 142 to 146.	Total payable	43500 = 5 , 586 11 •147	

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Step 6 – Refund or balance owing (continued)

Enter the amount from line 147 of the previous page.

5 , 586 | 11 | 148

Total income tax deducted (amounts from all Canadian slips)	43700	8 , 848	80	•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		x 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	=	8 , 848	80 ►
				- 8 , 848 80 166
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
				= - 3 , 262 69 167

Refund 48400

3 , 262 | 69 •

Balance owing 48500

•

For more information and ways to enrol for direct deposit,
go to canada.ca/cra-direct-deposit.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.**Ontario opportunities fund**You can help reduce Ontario's debt by completing this area to
donate some or all of your 2023 tax refund to the Ontario
opportunities fund. Please see the provincial pages for details.

Amount from line 48400 above

3 , 262 | 69 | 1

Your donation to the
Ontario opportunities fund

46500

•2

Net refund (line 1 minus line 2)

46600

•3

I certify that the information given on this return and in any
attached documents is correct, complete and fully discloses
all of my income.**Sign here**

It is a serious offence to make a false return.

Telephone number: 4167389937

Date:

If this return was completed by a tax professional, tick the
applicable box and provide the following information:

Was a fee charged?

49000

1

Yes

2

No

EFILE number (if applicable):

48900

1

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.

Do not use
this area.48700 48800

• 48600

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T1-2023**Schedule 5**

Amounts for Spouse or Common-Law Partner and Dependents

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Complete this schedule to claim an amount on line 30300, 30400, 30425 or 30450 of your return.

For information about the Canada caregiver amount for infirm children under 18 years of age, see line 30500 on the last page of this schedule.

Attach a copy of this schedule to your paper return.

Eligibility for the Canada caregiver amount

You may be able to claim the Canada caregiver amount for 2023 if, at any time in the year, you supported your spouse or common-law partner with an impairment in physical or mental functions, or if one or more of the following individuals was dependent on you for support because of an impairment in physical or mental functions:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, uncle, aunt, niece or nephew (if they resided in Canada at any time in the year)

An individual is considered to be dependent on you for support if they rely on you to regularly and consistently provide them with some or all of the basic necessities of life, such as food, shelter, and clothing.

Person with an impairment in physical or mental functions	You may be entitled to claim
Spouse or common-law partner	both of the following amounts: • \$2,499 in the calculation of line 30300 • up to \$7,999 on line 30425
Eligible dependant 18 years of age or older (who is a person you are eligible to make a claim for on line 30400) (see note)	both of the following amounts: • \$2,499 in the calculation of line 30400 • up to \$7,999 on line 30425
Eligible dependant under 18 years of age at the end of the year (who is a person you are eligible to make a claim for on line 30400) (see note)	one of the following amounts: • \$2,499 in the calculation of line 30400 • \$2,499 on line 30500
Each of your (or your spouse's or common-law partner's) children under 18 years of age at the end of the year (see note)	\$2,499 on line 30500
Each dependant 18 years of age or older who is not your spouse or common-law partner or an eligible dependant for whom an amount is claimed on line 30300 or line 30400	up to \$7,999 on line 30450

Note: You **cannot** claim an amount on lines 30400, 30450 and 30500 for your child if you were the only parent required to make support payments for that child to your current or former spouse or common-law partner. This rule applies only if one of the following conditions applied to you:

- You lived separate and apart from your current or former spouse or common-law partner throughout 2023 because of a breakdown of your relationship
- You were separated from your spouse or common-law partner for only part of 2023 because of a breakdown in your relationship and you are claiming a deduction on line 22000 of your return for support amounts that you paid to your current or former spouse or common-law partner

For more information, see lines 30400, 30450 and 30500 of this schedule.

Supporting documents

The Canada Revenue Agency (CRA) may ask for a signed statement from a medical practitioner showing when the impairment began and what its duration is expected to be.

For children under 18 years of age, the statement should also show that the child is, and will likely continue to be, dependent on others for a long and continuous period because of an impairment in physical or mental functions. (**Dependent on others** means the child needs much more help for their personal needs and care compared to children of the same age.)

You do **not** need a signed statement from a medical practitioner if the CRA already has an approved Form T2201, Disability Tax Credit Certificate, for a specified period.

Protected B when completed**Line 30300 – Spouse or common-law partner amount**

Claim this amount if, at any time in the year, you supported your spouse or common-law partner and their net income from line 23600 of their return (or the amount that it would be if your spouse or common-law partner filed a return) was less than your basic personal amount (**plus \$2,499** if your spouse or common-law partner was dependent on you because of an impairment in physical or mental functions).

If you had to make support payments to your current or former spouse or common-law partner and you were separated for only part of 2023 because of a breakdown in your relationship, you can claim whichever amount is better for you:

- the amount on line 22000 of your return for deductible support payments made in the year to your current or former spouse or common-law partner
- the amount on line 30300 of your return for your spouse or common-law partner

If you reconciled with your spouse or common-law partner and were living together on December 31, 2023, you can claim an amount on line 30300 of your return and any allowable amounts on line 32600 of your return.

Only one spouse or common-law partner can claim the amount on line 30300 for each other for the same year.

Did your marital status change to a status other than married or living common-law in 2023? If yes , tick this box and enter the date of the change.	55220	Month	Day
Basic personal amount from line 30000 of your return	15,000	00	1
If you are eligible for the Canada caregiver amount for your spouse or common-law partner, enter \$2,499 (see line 30425 on page 4).	51090	+	2
Line 1 plus line 2	=	15,000	00
Your spouse's or common-law partner's net income from line 23600 of their return (1)	-	273,683	57
Line 3 minus line 4 (if negative, enter "0") Enter this amount on line 30300 of your return.	=		4
	=		5

(1) If you were living with your spouse or common-law partner on December 31, 2023, use their net income for the whole year even if you separated for part of the year (then you got back together and started living together again in 2023), you got married in 2023 or became a common-law partner or started to live with your common-law partner again in 2023.

If you separated in 2023 because of a breakdown in your relationship and were not back together on December 31, 2023, reduce your claim by the amount of your spouse's or common-law partner's net income before the separation.

Line 30400 – Amount for an eligible dependant

Claim this amount if, at any time in the year, you supported an eligible dependant and their net income from line 23600 of their return (or the amount that it would be if your eligible dependant filed a return) was less than your basic personal amount (**plus \$2,499** if the eligible dependant was dependent on you because of an impairment in physical or mental functions).

If you did **not** claim an amount on line 30300 of your return, you may be able to claim this amount for one dependant if, at any time in the year, you met **all** the following conditions:

- You did not have a spouse or common-law partner or, if you did, you were not living with them, supporting them, or being supported by them
- You supported the dependant in 2023
- You lived with the dependant (in most cases in Canada) in a home you maintained. You **cannot** claim this amount for a person who was only visiting you

In addition, the dependant must also be one of the following persons by blood, marriage, common-law partnership or adoption:

- your parent or grandparent
- your child, grandchild, brother or sister **under 18 years of age**
- your child, grandchild, brother or sister **18 years of age or older** with an impairment in physical or mental functions

Line 30400 – Amount for an eligible dependant (continued)

Notes: If your dependant usually lives with you when not in school, the CRA considers that dependant to live with you for the purposes of this amount.

For the purposes of this claim, your child is not required to live in Canada but they must still have lived with you. For example, you were a deemed resident living in another country with your child. (For information about deemed residents, go to canada.ca/cra-deemed-residents.)

You **cannot** claim this amount if **any** of the following applies:

- The person you want to claim this amount for is your spouse or common-law partner. (You may be able to claim an amount for your spouse or common-law partner on line 30300 of your return.)
- Another person is claiming the spouse or common-law partner amount on line 30300 of their return for this dependant
- Another person in your household is making this claim. (Each household is allowed only one claim for this amount, even if there is more than one dependant in the household)
- Another person is claiming the amount on line 30400 of their return for this dependant. If you and another person can both claim this amount for the same dependant (such as in the shared custody of a child) but cannot agree on who will claim the amount, neither of you can make the claim
- The claim is for a child you had to make support payments for in 2023. However, if you were separated from your spouse or common-law partner for only part of 2023 because of a breakdown in your relationship, you may be able to claim an amount for that child on line 30400 (**plus** any allowable amounts on lines 30425 and 31800 of your return) if you did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return. Claim whichever is better for you

Note: If you **and** another person had to make support payments for the child for 2023, claim this amount only if you and the other person(s) paying support agree that you will be the one making the claim. For more information, see Guide P102, Support Payments.

Eligible dependant with an impairment in physical or mental functions

If the eligible dependant is 18 years of age or older and dependent on you because of an impairment in physical or mental functions, see line 30425 of this schedule.

If the eligible dependant is **under 18 years of age** at the end of the year, you may claim one of the following amounts:

- \$2,499 on line 30500 of your return for each eligible dependant who is your (or your spouse's or common-law partner's) child
- \$2,499 in the calculation of line 30400 if the eligible dependant does **not** meet the definition of child below

A **child** includes a person who is one of the following:

- your (or your spouse's or common-law partner's) biological or adopted child
- your child's spouse or common-law partner
- under your custody and control, and who is wholly dependent on you for support, even if they are older than you

Note: The eligible dependant must be dependent on others because of the impairment and will likely continue to be dependent on others for an indefinite duration. Because of this impairment, the eligible dependant needs much more help for personal needs and care compared to other persons of the same age.

You cannot split this amount with another person. Once you claim this amount for a dependant 18 years of age or older, no one else can claim this amount or an amount on line 30425 of the return for that dependant.

If you were a single parent on December 31, 2023, and you chose to include all of the universal child care benefit lump-sum payment that you may have received in 2023 on your dependant's return, include this amount in the calculation of the dependant's net income.

If you cannot claim an amount on line 30400 of your return for an eligible dependant 18 years of age or older because you have a spouse or common-law partner, you may still be able to claim the Canada caregiver amount for other infirm dependants age 18 or older on line 30450 of your return.

Protected B when completed

Line 30400 – Amount for an eligible dependant (continued)

Did your marital status change to married or common-law in 2023?
If yes, tick this box and enter the date of the change.

Month Day
55290 | | | |

Information about your dependant

First and last name	Social insurance number (SIN) 55295
Address	Year of birth Relationship to you

Does this dependant have an impairment in physical or mental functions?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Basic personal amount from line 30000 of your return	1
If you are eligible for the Canada caregiver amount for your dependant (other than your infirm child under 18 years of age), enter \$2,499 (2) (see line 30425 below).	51100 + 2
Line 1 plus line 2	= 3
Dependant's net income from line 23600 of their return	51106 - 4
Line 3 minus line 4 (if negative, enter "0") Enter this amount on line 30400 of your return.	= 5

(2) If the dependant is your (or your spouse's or common-law partner's) infirm child under 18 years of age, you **must** claim the Canada caregiver amount on line 30500 instead of line 51100.

Line 30425 – Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older

You may be able to claim this amount if you can claim an amount for your spouse or common-law partner on line 30300 of your return, or an eligible dependant 18 years of age or older on line 30400 of your return.

Note: Only one claim can be made for this amount. You cannot split this amount with another person.

Complete this calculation **only** if you entered \$2,499 on line 51090 or line 51100 of this schedule for a person whose net income is between \$8,020 and \$26,782.

Base amount	26,782 00 1
Net income for this person from line 23600 of their return	- 2
Line 1 minus line 2 (if negative, enter "0")	(maximum \$7,999) = 3
Amount claimed on line 30300 or line 30400 of your return, if applicable	- 4
Line 3 minus line 4 (if negative, enter "0") Enter this amount on line 30425 of your return.	= 5
Allowable amount for this person	

Protected B when completed

Line 30450 – Canada caregiver amount for other infirm dependants age 18 or older

You can claim an amount for each dependant who meets all of the following conditions:

- They were dependent on you because of an impairment in physical or mental functions
- They were 18 years of age or older
- They were your (or your spouse's or common-law partner's) child, grandchild, parent, grandparent, brother, sister, aunt, uncle, niece or nephew
- They were a resident of Canada at any time in the year. You **cannot** claim this amount for a person who was only visiting you
- Their net income from line 23600 of their return (or the amount it would be if the dependant filed a return) was **less than \$26,782**

You **cannot** claim an amount on line 30450 of your return for dependants who do not have an impairment in physical or mental functions, including a parent or grandparent.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** includes a person who is under your custody and control, and is wholly dependent on you for support, even if they are older than you.

If you or another person is claiming an amount on line 30300 or on line 30400 of the return for the dependant, you **cannot** claim an amount on line 30450 of the return for that dependant.

If you had to make support payments for a child, you **cannot** claim an amount on line 30450 of your return for that child. However, if you were separated from your spouse or common-law partner for only part of 2023 because of a breakdown in your relationship, you may be able to claim an amount for that child on line 30450 of your return if you do not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return. You can claim whichever is better for you.

Note: If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Complete the chart below for each dependant who meets the conditions above.

Information about your dependant

First and last name	Year of birth	Relationship to you
Address		
Base amount	26,782	00 1
Infirm dependant's net income from line 23600 of their return	-	2
Allowable amount for this dependant: Line 1 minus line 2 (if negative, enter "0")	(maximum \$7,999)	
Enter on line 30450 of your return the total of allowable amounts claimed for all dependants.		
Enter the number of dependants you are claiming this amount for.		51120

See the privacy notice on your return.

Protected B when completed**Line 30500 – Canada caregiver amount for infirm children under 18 years of age**

You can claim \$2,499 for each of your (or your spouse's or common-law partner's) children who meet **all** of the following conditions. The child:

- was under 18 years of age at the end of the year
- had an impairment in physical or mental functions and will likely continue to be dependent on others for an indefinite duration
- needs much more help with personal needs and care compared to children of the same age

Note: You can claim the full amount in the year of the child's birth, death or adoption.

If the child does **not** live with both parents throughout the year, only the parent (or the parent's spouse or common-law partner) who claims an amount on line 30400 for that child can make the claim on line 30500. You may still be able to claim an amount on line 30500 for your child if you (or your spouse or common-law partner) could **not** claim the amount on line 30400 for any of the following reasons:

- You claimed an amount on line 30300 for your spouse or common-law partner
- You claimed an amount on line 30400 for another dependant
- Another person in your household claimed an amount on line 30400 for another dependant
- The child's income is too high

You (or your spouse or common-law partner) can claim this amount for all eligible children separately, but the amount can only be claimed once for each child.

If you have shared custody of the child throughout the year, the parent who claims the amount for an eligible dependant (line 30400) for that child can make the claim on line 30500. If you have shared custody of the child throughout the year, but **cannot** agree who will claim the amount, neither of you can make this claim.

If you **and** another person had to make support payments for the child in the year, you can claim this amount **only** if both of you agree that you will be making the claim.

If you were the only person who had to make support payments for the child for 2023, you may not be eligible to claim this amount for that child.

For more information about support payments, see Guide P102, Support Payments.

For the purposes of this amount, a **child** includes a person who is one of the following:

- your (or your spouse's or common-law partner's) biological or adopted child
- your child's spouse or common-law partner
- under your custody and control and is completely dependent on you for support

Put the number of children you are claiming this amount for on line 30499 of your return and enter the result of the calculation on line 30500.

Note: To transfer all or part of this amount to your spouse or common-law partner, or to claim all or part of their amount, complete Schedule 2.



Ontario Tax

Form ON428

2023

Protected B when completed

For more information about this form, go to canada.ca/on-tax-info.**Part A – Ontario tax on taxable income**Enter your **taxable income** from line 26000 of your return.

41,736 | 48 1

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

	Line 1 is \$49,231 or less	Line 1 is more than \$49,231 but not more than \$98,463	Line 1 is more than \$98,463 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Amount from line 1	41,736 48					2
Line 2 minus line 3 (cannot be negative)	– 000	– 49,231 00	– 98,463 00	– 150,000 00	– 220,000 00	3
	= 41,736 48	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	5
	= 2,107 69	=	=	=	=	6
Line 6 plus line 7	+ 000	+ 2,486 17	+ 6,990 89	+ 12,742 42	+ 21,254 42	7
Ontario tax on taxable income	= 2,107 69	=	=	=	=	8

Enter the amount from line 8 on line 51 and continue at line 9.

Part B – Ontario non-refundable tax credits

Internal use 56050

Basic personal amount		Claim \$11,865 58040	11,865 00	9
Age amount (if you were born in 1958 or earlier) (use Worksheet ON428)		(maximum \$5,793) 58080	+	10
Spouse or common-law partner amount:				
Base amount		11,082 00	11	
Your spouse's or common-law partner's net income from line 23600 of their return		– 273,683 57	12	
Line 11 minus 12 (if negative, enter "0")	(maximum \$10,075) 58120	=	► +	13
Amount for an eligible dependant:				
Base amount		11,082 00	14	
Your eligible dependant's net income from line 23600 of their return		–	15	
Line 14 minus line 15 (if negative, enter "0")	(maximum \$10,075) 58160	=	► +	16
Ontario caregiver amount (use Worksheet ON428)		58185	+	17
Add lines 9, 10, 13, 16 and 17.			= 11,865 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			= 11,865 00	25

Protected B when completed

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

Amount from line 25 of the previous page	11,865	00	26
Pension income amount	(maximum \$1,641)	58360	+ 1,641 00 27
Line 26 plus line 27	=	13,506	00 28
Disability amount for self (claim \$9,586 or, if you were under 18 years of age, use Worksheet ON428)	58440	+ 29	
Disability amount transferred from a dependant (use Worksheet ON428)	58480	+ 30	
Add lines 28 to 30.	=	13,506	00 31
Interest paid on your student loans (amount from line 31900 of your return)	58520	+ 32	
Your unused tuition and education amounts (attach Schedule ON(S11))	58560	+ 33	
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))	58640	+ 34	
Add lines 31 to 34.	=	13,506	00 35

Medical expenses:

Go to canada.ca/on-tax-info and read line 58689
under "Form ON428 – Ontario Tax".

58689 36

Amount from line 23600 of your return	41,736	48	37
Applicable rate	x 3%	38	
Line 37 multiplied by the percentage from line 38	= 1,252	09	39
Enter whichever is less : \$2,685 or the amount on line 39.	- 1,252	09	40
Line 36 minus line 40 (if negative, enter "0")	=		41
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	58729	+ 42	
Line 41 plus line 42	58769	= ► +	43
Line 35 plus line 43	58800	= 13,506	00 44
Ontario non-refundable tax credit rate	x 5.05%		45
Line 44 multiplied by the percentage from line 45	58840	= 682	05 46

Donations and gifts:

Amount from line 13 of your federal Schedule 9	x 5.05%	=	47
Amount from line 14 of your federal Schedule 9	x 11.16%	= +	48
Line 47 plus line 48	58969	= ► +	49
Line 46 plus line 49			
Enter this amount on line 52.	Ontario non-refundable tax credits	61500 = 682	05 50

Part C – Ontario tax

Ontario tax on taxable income from line 8	2,107	69	51
Ontario non-refundable tax credits from line 50	- 682	05	52
Line 51 minus line 52 (if negative, enter "0")	= 1,425	64	53
Ontario tax on split income (complete Form T1206)	61510	+ •54	
Line 53 plus line 54	= 1,425	64	55

Ontario minimum tax carryover:

Enter the amount from line 53 above.	1,425	64	56
Ontario dividend tax credit (use Worksheet ON428)	61520	- •57	
Line 56 minus line 57 (if negative, enter "0")	= 1,425	64	58
Amount from line 40427 of your return	x 33.67%	=	59
Enter whichever is less : amount from line 58 or line 59.	61540	- •60	
Line 55 minus line 60 (if negative, enter "0")	= 1,425	64	61

Protected B when completed

Part C – Ontario tax (continued)

Amount from line 61 of the previous page

1,425 | 64 | 62

Ontario surtax:

Amount from line 62

1,425 | 64 | 63

Ontario tax on split income from line 54

| 64 |

Line 63 minus line 64 (if negative, enter "0")

= 1,425 | 64 | 65

Complete lines 66 to 68 if the amount on line 65 is **more than \$5,315**.If the amount is **less than \$5,315**, enter "0" on line 68 and continue on line 69.

(Line 65 1,425 | 64 – \$5,315) x 20% (if negative, enter "0") =

66

(Line 65 1,425 | 64 – \$6,802) x 36% (if negative, enter "0") =

67

Line 66 plus line 67

= | ► + | 68

Line 62 plus line 68

= 1,425 | 64 | 69

Ontario dividend tax credit from line 57

– | 70

Line 69 minus line 70 (if negative, enter "0")

= 1,425 | 64 | 71

Ontario additional tax for minimum tax purposes:

If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes.

Line 71 plus line 72

+ | 72

= 1,425 | 64 | 73

Ontario tax reductionEnter "0" on line 80 if **any** of the following applies to you:

- You were **not** a resident of Canada at the beginning of the year
- You were **not** a resident of Ontario on December 31, 2023
- There is an amount on line 72
- The amount on line 73 is "0"
- You were bankrupt at any time in 2023
- Your return is filed for you by a trustee in bankruptcy
- You are choosing **not** to claim an Ontario tax reduction

If **none** of the above applies to you, complete lines 74 to 80 to calculate your Ontario tax reduction.

Basic reduction

274 | 00 | 74

If you had a spouse or common-law partner on December 31, 2023, **only** the individual with the **higher net income** can claim the amounts on lines 75 and 76.

Reduction for dependent children born in 2005 or later:

Number of dependent children 60969 x \$506 =

+ | 75

Reduction for dependants with a mental or physical impairment:

Number of dependants 60970 x \$506 =

+ | 76

Add lines 74 to 76.

= 274 | 00 | 77

Amount from line 77 above

274 | 00 x 2 =

548 | 00 | 78

Amount from line 73 above

– 1,425 | 64 | 79

Line 78 minus line 79 (if negative, enter "0")

Ontario tax reduction

= | ► – |

Line 73 minus line 80 (if negative, enter "0")

= 1,425 | 64 | 80

Provincial foreign tax credit (complete Form T2036)

– | 81

Line 81 minus line 82 (if negative, enter "0")

– | 82

= 1,425 | 64 | 83

Protected B when completed

Part C – Ontario tax (continued)

Amount from line 83 of the previous page	1,425	64	84
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428-A)	62140	–	•85
Line 84 minus line 85 (if negative, enter "0")	=	1,425	64 86
Community food program donation tax credit for farmers:			
Enter the amount of qualifying donations that have also been claimed as a charitable donation.	62150	× 25% =	– 87
Line 86 minus line 87 (if negative, enter "0")	=	1,425	64 88
Ontario health premium (complete the chart below)	+ 450	00	89
Line 88 plus line 89			
Enter this amount on line 42800 of your return.	Ontario tax	= 1,875	64 90

Ontario health premium

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Taxable income	Ontario health premium
\$20,000 or less	\$0
more than \$20,000 but not more than \$25,000	$\boxed{\quad} - \$20,000 = \boxed{\quad} \times 6\% = \boxed{\quad}$
more than \$25,000 but not more than \$36,000	\$300
more than \$36,000 but not more than \$38,500	$\boxed{\quad} - \$36,000 = \boxed{\quad} \times 6\% = \boxed{\quad} + \$300 = \boxed{\quad}$
more than \$38,500 but not more than \$48,000	\$450
more than \$48,000 but not more than \$48,600	$\boxed{\quad} - \$48,000 = \boxed{\quad} \times 25\% = \boxed{\quad} + \$450 = \boxed{\quad}$
more than \$48,600 but not more than \$72,000	\$600
more than \$72,000 but not more than \$72,600	$\boxed{\quad} - \$72,000 = \boxed{\quad} \times 25\% = \boxed{\quad} + \$600 = \boxed{\quad}$
more than \$72,600 but not more than \$200,000	\$750
more than \$200,000 but not more than \$200,600	$\boxed{\quad} - \$200,000 = \boxed{\quad} \times 25\% = \boxed{\quad} + \$750 = \boxed{\quad}$
more than \$200,600	\$900
Enter the result on line 89 above.	

See the privacy notice on your return.

Joint Election to Split Pension Income

Complete this form if you (the transferring spouse or common-law partner) are electing to split your eligible pension income with your spouse or common-law partner (the receiving spouse or common-law partner). You must meet **all** of the following conditions:

- You and your spouse or common-law partner were **not** living separate and apart from each other, because of a breakdown in your marriage or common-law relationship, for a continuous period of 90 days or more which includes December 31, 2023
- You and your spouse or common-law partner were residents of Canada on December 31, 2023 (or on the date of death)
- You received **any** of the following amounts in the tax year:
 - pension income that qualifies for the pension income amount (see line 31400 of the Federal Worksheet), including eligible veterans benefits
 - certain qualifying amounts distributed from a retirement compensation arrangement (box 17 of your T4A-RCA slips) and you reached 65 years of age before the end of the tax year

Note: Only one joint election can be made for a tax year. If both you and your spouse or common-law partner have eligible pension income, you need to decide who will be transferring and who will be receiving. The **transferring** spouse or common-law partner will be electing to allocate part of the eligible pension income to the **receiving** spouse or common-law partner.

Filing instructions

If you are filing electronically, keep this form in case the Canada Revenue Agency (CRA) asks to see it later. If you are filing a paper return, you must complete, sign, and attach copies of this form to **both** your return and your spouse's or common-law partner's return. The information on the forms must be the same.

This form needs to be filed by your filing due date for the year. For more information on filing due dates, go to canada.ca/taxes-dates-individuals.

Under certain circumstances, the CRA may allow you to make a late or amended election, or revoke an original election. Contact the CRA if you need more information.

Step 1 – Identification

Information about you (the **transferring** spouse or common-law partner)

Last name Rose	First name Sharon	Social insurance number 1206593\$4
Home address 21 Lillian Crescent, Newcastle, ON		Postal code L1B1G2

Information about your spouse or common-law partner (the **receiving** spouse or common-law partner)

Last name Mason	First name David Mason	Social insurance number 1101762\$6
Home address (if different from above) 21 Lillian Crescent, Newcastle, ON		Postal code L1B1G2

Step 2 – Calculate the maximum split-pension amount

To calculate the eligible pension income amount, the **transferring** spouse or common-law partner must complete the calculation for line 31400 on the Federal Worksheet found in the income tax package.

Enter the amount from line 8 of the transferring spouse's or common-law partner's Federal Worksheet for line 31400.

68020	83,472	96	1
-------	--------	----	---

Enter the amount from box 128 of the transferring spouse's or common-law partner's T4A slip.

68025	–		2
-------	---	--	---

Line 1 minus line 2

=	83,472	96	3
---	--------	----	---

Protected B when completed

Step 2 – Calculate the maximum split-pension amount (continued)**Qualifying retirement compensation arrangement (RCA) payments**

If the transferring spouse or common-law partner received life annuity payments from an RCA and was 65 years of age or older on December 31, 2023 (or on the date of death), complete lines 4 to 8. Otherwise, enter "0" on line 8 and continue to line 9 for veterans benefits.

Enter the amount from box 17 of the transferring spouse's or common-law partner's T4A-RCA slips.

68026

4

122,733|00 5

— | 6

= | ► = 7

Enter the amount from line 3.

Line 5 minus line 6 (if negative, enter "0")

Enter whichever is less: line 4 or line 7.

+ | 8

Veterans benefits

If the transferring spouse or common-law partner received eligible veterans benefits, complete lines 9 to 16. Otherwise, enter "0" on line 16 and continue to line 17.

Enter the amount from line 2.

9

Enter the amount from line 3.

10

Enter the amount from line 8.

+ | 11

Line 10 plus line 11

= | 12

Enter the amount from line 12.

122,733|00 13

Line 13 minus line 14 (if negative, enter "0")

— | 14

Enter whichever is less: line 9 or line 15.

= | 15

Add lines 3, 8 and 16.

+ | 16

Adjustment for marital status change during the tax year

If your marital status changed during the year, use line 18 to calculate the eligible pension income to enter at line 19. Otherwise, enter the amount from line 17 on line 19.

Number of months married or living common-law	68030	×	Amount from line17	83 , 472 96	= 83 , 472 96 18
Number of months in the tax year	12				

If the transferring spouse or common-law partner is deceased, replace the "12" with the number of months up to and including the month of death. For example, if the month of death is August, the number of months in the tax year would be "8" instead of "12."

Enter the amount from line 18, if it applies. Otherwise, enter the amount from line 17.

83 , 472 | 96 19

Maximum rate

x 50% 20

Line 19 multiplied by line 20

Maximum split-pension amount

= 41 , 736 | 48 21

Step 3 – Enter the elected split-pension amount

Enter the amount that you and your spouse or common-law partner decide to jointly elect to be your split-pension amount for the year. The split-pension amount cannot be more than the amount from line 21.

41 , 736 | 48 22

Enter this amount on line 21000 of the **transferring** spouse's or common-law partner's return and on line 11600 of the **receiving** spouse's or common-law partner's return.

Protected B when completed

Step 4 – Determine the adjustment to pension income amount**Part A – Calculate the pension income amount of the transferring spouse or common-law partner**

Amount from line 1 _____ 83,472 | 96 23

If the transferring spouse or common-law partner entered an amount on line 8, complete lines 24 to 30.

If not, enter the amount from line 22 at line 30.

Amount from line 22	_____	24
Amount from line 8	_____ 25	
Amount from line 17	÷ 26	
Line 25 divided by line 26	= 27	
Amount from line 22	× 28	
Line 27 multiplied by line 28	= ► - 29	
Line 24 minus line 29	= 41,736 48	► - 41,736 48 30
Line 23 minus line 30	= 41,736 48	31

Enter on line 31400 of the transferring spouse's or common-law partner's return, **whichever is less:** \$2,000 or the amount from line 31.**Part B – Calculate the pension income amount of the receiving spouse or common-law partner**

If there is an amount on line 11500 or line 12900 of the receiving spouse's or common-law partner's return, enter the amount from line 8 of their Federal Worksheet for line 31400.

Otherwise, enter "0."

Amount from line 30, unless note 1 below applies	_____ + 41,736 48	32 33
Line 32 plus line 33	= 41,736 48	34

Enter on line 31400 of the receiving spouse's or common-law partner's return, **whichever is less:** \$2,000 or the amount from line 34.**Note 1:** If all of the following conditions apply, calculate line 33 according to the instructions in [note 2](#) below:

- the amount on line 32 is **less than \$2,000**
- the receiving spouse or common-law partner was under age 65 on December 31, 2023
- the transferring spouse or common-law partner was age 65 or older and received any of the following amounts in the year:
 - a) registered retirement income fund (RRIF), registered retirement savings plan (RRSP), or other annuity payments
 - b) payments (other than life annuity payments) from a money purchase provision of a registered pension plan (RPP) or a specified pension plan (SPP)
 - c) payments out of a pooled registered pension plan (PRPP)
 - d) payments out of an advanced life deferred annuity
 - e) eligible veterans benefits

Note 2: If note 1 applies, calculate the amount to enter on line 33 as follows:

- For the purposes of this note only, subtract from line 1 any of the amounts noted in a) through e) received by the transferring spouse or common-law partner in the year, and recalculate the amount for line 30. The receiving spouse or common-law partner does not need to remove those payments from line 1 if the transferring spouse or common-law partner has received those payments as a consequence of the death of a spouse or common-law partner in the year:
 - a) RRIF, RRSP, or other annuity payments
 - b) payments (other than life annuity payments) from a money purchase provision of an RPP or an SPP
 - c) any payments out of a PRPP
 - d) payments out of an advanced life deferred annuity
 - e) eligible veterans benefits

- If the result from 1) above is **\$4,000 or more**, enter on line 33 the amount from line 30.

- If the result from 1) above is **less than \$4,000**, recalculate steps 2 and 3 using the result from 1) as the amount for line 17. Enter on line 33 **the lesser:** the amount from line 22 or the amount from line 30.

Protected B when completed**Step 5 – Calculate the income tax deducted**

Enter the total tax deducted from the transferring spouse's or common-law partner's pension income entered on line 17.

68040	17,697	60	•35
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If the information slips of the transferring spouse or common-law partner include income tax deducted for eligible and non-eligible pension income on the same slip, calculate the proportionate amount of tax deducted to be included at line 35 for each slip as follows:

Total tax deducted \times (Eligible pension \div total of eligible and non-eligible pension)

Calculate the tax deducted for the elected split-pension amount

Amount from line 35	17,697	60	\times	Amount from line 22	41,736	48	=	68050	8,848	80	•36
				Amount from line 17	83,472	96					

Part A – Calculate the income tax deducted for the transferring spouse or common-law partner

Total tax deducted from **all** of the transferring spouse's or common-law partner's slips. Enter the amount that you would have entered on line 43700 of your return if you did not choose to split your eligible pension income. If you were a resident of Quebec on December 31, 2023, do not include any of your Quebec provincial income tax deducted.

114,413	43	37	
-	8,848	80	38

Amount from line 36

Line 37 minus line 38

Enter the result on line 43700 of the **transferring** spouse's or common-law partner's return.

= 105,564	63	39
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Part B – Calculate the income tax deducted for the receiving spouse or common-law partner

Total tax deducted from **all** of the receiving spouse's or common-law partner's slips. Enter the amount that you would have entered on line 43700 of your return if you did not choose to split your eligible pension income. If you were a resident of Quebec on December 31, 2023, do not include any of your Quebec provincial income tax deducted.

		40
+ 8,848	80	41

Amount from line 36

Line 40 plus line 41

Enter the result on line 43700 of the **receiving** spouse's or common-law partner's return.

= 8,848	80	42
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Step 6 – Complete the joint certification

By completing this form and signing below, we jointly elect and certify that the split-pension amount entered on line 22 of Step 3 will be deducted in calculating the net income of the transferring spouse or common-law partner and reported as income by the receiving spouse or common-law partner on our income tax and benefit returns for 2023.

We understand that we will be jointly and severally liable for any amounts of tax, interest and penalties that may be owing as a result of this election.

Date _____

Signature of **transferring** spouse or common-law partner

Date _____

Signature of **receiving** spouse or common-law partner

It is a serious offence to make a false statement.

See the privacy notice on your return.

Federal Worksheet

Use this worksheet to calculate the amounts to enter on your return.

Keep this worksheet for your records. **Do not attach it to your return.**

Lines 12000 and 12010 – Taxable amount of dividends from taxable Canadian corporations

Special rules apply for income from property (including shares) that one family member lends or transfers to another. For more information, about loans and transfers of property, go to canada.ca/line-12000.

You may be able to claim a dividend tax credit for dividends you received from taxable Canadian corporations. See line 40425 of this worksheet.

Taxable amount of dividends (other than eligible)

Box 32 of all T3 slips		1
Box 25 of all T4PS slips	+	2
Box 11 of all T5 slips	+	3
Box 130 of all T5013 slips	+	4
Add lines 1 to 4. Enter this amount on line 12010 of your return.	=	5

Taxable amount of dividends (eligible and other than eligible)

Boxes 32 and 50 of all T3 slips		6
Boxes 25 and 31 of all T4PS slips	+	7
Boxes 11 and 25 of all T5 slips	+	8
Boxes 130 and 133 of all T5013 slips	+	9
Add lines 6 to 9. Enter this amount on line 12000 of your return.	=	10

Taxable amount of dividends if you did not receive an information slip

Actual amount of eligible dividends received		11
Applicable rate	×	138%
Line 11 multiplied by the percentage from line 12	=	▶
Actual amount of dividends other than eligible dividends received		13
Applicable rate	×	115%
Line 14 multiplied by the percentage from line 15	=	14
Include this amount on line 12010 of your return.		15
Line 13 plus line 16. Include this amount on line 12000 of your return.	▶ +	16
	=	17

Line 12100 – Interest and other investment income

For more information, go to canada.ca/line-12100.

Box 25 of all T3 slips		1
Boxes 13, 14, 15, and 30 of all T5 slips	+	2
Boxes 128, 135, and 146 of all T5013 slips	+	3
Amounts credited to you that you did not receive (such as reinvestments)	+	4
Interest on any tax refund you received in 2023 as shown on your notice of assessment or reassessment	+	5
Income from foreign sources, including foreign dividends, in Canadian dollars	+	6
Interest or income earned from bank accounts, term deposits, guaranteed investment certificates (GICs), and other similar investments, treasury bills or life insurance policies not reported on any information slip	+	7
Royalties not included on line 10400 or line 13500 of your return	+	8
Add lines 1 to 8.	=	9
Interest and other investment income, included on line 9, received and reported in previous years	-	10
Line 9 minus line 10. Enter this amount on line 12100 of your return.	=	11

Line 22100 – Carrying charges, interest expenses, and other expensesFor more information, go to canada.ca/line-22100.

Total carrying charges	1
Total interest expenses	2
Total other expenses	3
Add lines 1 to 3. Enter this amount on line 22100 of your return.	= 4

Line 23500 – Social benefits repayment

Complete the chart below if one or more of the following applies:

- You entered an amount on line 11900 of your return **and** the amount on line 23400 is **more than \$76,875**
- You entered an amount on line 11300 or line 14600 of your return **and** the amount on line 23400 is **more than \$86,912**

Old age security (OAS) pension from line 11300 of your return	1
Net federal supplements paid from line 14600 of your return	2
Line 1 plus line 2	3
Overpayment of OAS benefits recovered (box 20 of your T4A(OAS) slip)	4
Line 3 minus line 4 (if negative, enter "0")	5
Net income before adjustments from line 23400 of your return	6
EI benefits repayment from line 4 of the repayment chart on your T4E slip, if any	7
Universal child care benefit (UCCB) from line 11700 of your return	8
Registered disability savings plan (RDSP) income from line 12500 of your return	9
Add lines 7 to 9.	► – 10
Line 6 minus line 10	= 11
UCCB repayment from line 21300 of your return	12
RDSP income repayment (included in the amount on line 23200 of your return)	+ 13
Line 12 plus line 13	= 14
Line 11 plus line 14	Adjusted net income
OAS benefits base amount	– 86,912 00 16
Line 15 minus line 16 (if negative, enter "0")	= 17
Amount from line 17	× 15% = 18
Enter whichever is less : amount from line 5 or line 18.	19
Amount from line 7, if any	+ 20
Line 19 plus line 20.	= 21

Enter this amount on **line 23500** and **line 42200** of your return.

Line 25000 – Other payments deduction

Complete the following calculation if you reported net federal supplements on line 14600 of your return.

Amount from line 23400 of your return	1
Amount from line 11700 of your return	2
Amount from line 12500 of your return	3
Line 2 plus line 3	4
Line 1 minus line 4	5
Amount from line 21300 of your return	6
RDSP income repayment (included in the amount on line 23200 of your return)	7
Line 6 plus line 7	8
Line 5 plus line 8	9

If the amount on line 9 is **more than \$86,912**, contact the CRA to find out how much you can deduct. Otherwise, enter the amount from line 14700 of your return on **line 25000** of your return.

Line 30000 – Basic personal amount

If the amount from line 23600 of your return is:

- **\$165,430 or less**, enter \$15,000 on line 30000 of your return
- **\$235,675 or more**, enter \$13,520 on line 30000 of your return

Otherwise, complete the calculation below.

Base amount	13,520 00	1	
Supplement amount	1,480 00	2	
Amount from line 23600 of your return	41,736 48	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

Line 30100 – Age amount

If the amount from line 23600 of your return is:

- **\$42,335 or less**, enter \$8,396 on line 30100 of your return
- **\$98,309 or more**, enter "0" on line 30100 of your return

Otherwise, complete the calculation below.

Maximum amount	8,396 00	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	× 15%	5
Line 4 multiplied by the percentage from line 5	= ► -	6
Line 1 minus line 6 (if negative, enter "0")		
Enter this amount on line 30100 of your return.	=	7

Line 31285 – Home accessibility expenses

Complete this chart to calculate your eligible home accessibility expenses. For more information, go to canada.ca/line-31285.

Date of sales slip or contract	Supplier or contractor		Description	Amount paid (including all applicable taxes)	
	Name	GST/HST No. (if applicable)			
				+	
				+	
				+	
				+	
				Total eligible expenses =	1
Enter whichever is less: amount from line 1 or \$20,000.					2
Enter the amount claimed by other qualifying individuals and eligible individuals living in the same eligible dwelling from line 31285 of their return.				-	3
Line 2 minus line 3					
Enter this amount on line 31285 of your return.			Home accessibility expenses	=	4

Line 31400 – Pension income amount

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 of your return 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
Add lines 2 to 4.						► -	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 65 years of age 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						=	8

Enter on **line 31400** of your return **whichever amount is less**: line 8 or \$2,000. However, if you are electing to split your eligible pension with your spouse or common-law partner, complete Form T1032, Joint Election to Split Pension Income, to calculate the amount to enter on line 31400 of your return **instead**.

Line 31600 – Disability amount for self

You may be able to claim the disability amount if the CRA approved your Form T2201, Disability Tax Credit Certificate, that was certified by a medical practitioner.

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.

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

Base amount							9,428 00	1
Maximum supplement							5,500 00	2
Total of child care and attendant care expenses for you claimed by you or another person							3	
Threshold for child care and attendant care expenses	–	3,221 00					4	
Line 3 minus line 4 (if negative, enter "0")	=					► –		5
Line 2 minus line 5 (if negative, enter "0")						► +		6
Line 1 plus line 6							(maximum \$14,928)	
Enter this amount on line 31600 of your return.							=	7

Line 31800 – Disability amount transferred from a dependant

You may be able to claim all or part of your dependant's (other than your spouse's or common-law partner's) disability amount from line 31600 of their return if **all** of the following apply:

- A medical practitioner certified, using Form T2201, Disability Tax Credit Certificate, that your dependant had a severe and prolonged impairment in physical or mental functions during 2023
- The CRA approved Form T2201 for your dependant
- Your dependant was resident in Canada at any time in 2023
- Your dependant was dependent on you for support on a regular and consistent basis for all or some of the basic necessities of life such as food, shelter, and clothing
- **One** of the following applies:
 - You claimed an amount on line 30400 of your return for that dependant, or you could have if you did not have a spouse or common law partner and if the dependant did not have any income (see line 30400 of Schedule 5 for conditions)
 - The dependant was your (or your spouse's or common law partner's) parent, grandparent, child, grandchild, brother, sister, aunt, uncle, niece, or nephew and you claimed an amount on line 30450 of your return for that dependant, or you could have if they had no income and had been 18 years of age or older in 2023

If your dependant was eligible for the disability tax credit for 2022 and still meets the requirements in 2023, you do **not** need to send the CRA a new Form T2201 to claim this amount. However, you must send the CRA a new form T2201 if the previous period of approval ended before 2023 or if the CRA asks you to.

Notes: You **cannot** claim the unused part of the disability amount if the spouse or common-law partner of the person with a disability is already claiming the disability amount or any other non-refundable tax credit (other than medical expenses) for the person with a disability.

If you are splitting the unused part of this amount with another person, the total amount claimed for that dependant cannot be more than the maximum amount allowed for that dependant.

If you or someone else paid for an attendant or for care in an establishment for that dependant, special rules may apply. For more information, see Guide RC4065, Medical Expenses.

For more information about amounts you may be able to claim, see Guide RC4064, Disability-Related Information, or go to canada.ca/disability-credits-deductions.

Line 31800 – Disability amount transferred from a dependant (continued)

Complete the following calculation for **each** dependant who is eligible for the disability tax credit in 2023. If you have more than one dependant, use a separate sheet of paper.

Base amount

9,428|00 1

If the dependant was **under 18 years of age** on December 31, 2023, complete lines 2 to 13.

If the dependant was **18 years of age or older**, complete lines 7 to 13.

Maximum supplement

5,500|00 2

Total of child care and attendant care expenses for your dependant claimed by you or another person

3

Threshold for child care and attendant care expenses

– 3,221|00 4

Line 3 minus line 4 (if negative, enter "0")

= | ► – | 5

Line 2 minus line 5 (if negative, enter "0")

= | 6

If the dependant was **under 18 years of age** on December 31, 2023, enter the amount from line 6.

If the dependant was **18 years of age or older**, enter "0".

Line 1 plus line 7

(maximum \$14,928)

+ | 7

= | 8

For provinces and territories other than Quebec: amount from line 98 of your dependant's return

For Quebec: amount from line 102 of your dependant's return

+ | 9

Line 8 plus line 9

= | 10

Dependant's taxable income from line 26000 of their return

– | 11

Line 10 minus line 11 (if negative, enter "0")

= | 12

Enter **whichever is less:**

amount from line 8 or line 12.

Allowable amount for this dependant

| 13

Enter on **line 31800** of your return the total of allowable amounts claimed for **all** dependants who qualify for the disability tax credit.

Line 33199 – Allowable amount of medical expenses for other dependants

You can claim the part of the eligible medical expenses that you or your spouse or common-law partner paid for **each** of the following persons who depended on either of you for support:

- your or your spouse's or common-law partner's children 18 years of age or older in 2023, or grandchildren
- your or your spouse's or common-law partner's parents, grandparents, brothers, sisters, aunts, uncles, nieces, or nephews who were residents of Canada at any time in the year

For examples of expenses that you can claim, go to canada.ca/line-33199. The expenses you claim on line 33199 of your return must be paid in the same 12-month period used to calculate the eligible medical expenses that you claimed on line 33099 of your return.

For more information, see Guide RC4065, Medical Expenses.

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
For provinces and territories other than Quebec: amount from line 109 of the dependant's return				
For Quebec: amount from line 113 of the dependant's return	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Add the amounts from line 3 of columns 1, 2, and 3 (and others, if any). Enter this amount on line 33199 of your return.				4

Line 40425 – Federal dividend tax credit

Complete the following calculation if you reported dividends from taxable Canadian corporations on line 12000 of your return.

Note: Foreign dividends do **not** qualify for this credit.

Calculation of the federal dividend tax credit as shown on your information slips

Boxes 39 and 51 of all T3 slips	1
Boxes 26 and 32 of all T4PS slips	2
Boxes 12 and 26 of all T5 slips	3
Boxes 131 and 134 of all T5013 slips	4
Add lines 1 to 4.	5

If you did **not** receive an information slip for some of the dividends that you received, continue at line A. Otherwise, enter the amount from line 5 on **line 40425** of your return.

Calculation of the federal dividend tax credit if you did not receive an information slip

Amount from line 12000 of your return (1)	A	
Amount from line 12010 of your return (1)	B \times 9.0301% =	6
Amount A minus amount B	C \times 15.0198% =	7
Line 6 plus line 7		8
Line 5 plus line 8		9
Enter this amount on line 40425 of your return.		

(1) Enter **only** the amount of dividends that were **not** shown on an information slip.

Line 41000 – Federal political contribution tax credit

You can claim a credit for the amount of contributions that you or your spouse or common-law partner made in the year to a registered federal political party, a registered association, or a candidate in a federal election.

If you received, or expect to receive, any advantage for making a contribution, the eligible amount you can claim is the amount of the fair market value of your contribution that is more than any advantage. An advantage generally includes the value of certain property, service, compensation, use, or any other benefit.

If your total federal political contributions from line 40900 of your return were **\$1,275 or more**, enter \$650 on line 41000 of your return. If **not**, use the amount from line 40900 of your return to decide which column to complete.

	Line 40900 is \$400 or less	Line 40900 is more than \$400 but not more than \$750	Line 40900 is more than \$750
Total federal political contributions from line 40900 of your return	0 00	400 00	750 00
Line 1 minus line 2 (if negative, enter "0")	= 00	= 00	= 00
Line 3 multiplied by the percentage from line 4	× 00	× 00	× 00
Line 5 plus line 6 Enter this amount on line 41000 of your return.	+ 00	+ 00	+ 00
	= 00	= 00	= 00

Line 45200 – Refundable medical expense supplement

You may be able to claim this supplement if **all** of the following apply:

- You entered an amount on line 21500 or line 33200 of your return
- You were resident in Canada throughout 2023
- You were 18 years of age or older at the end of 2023
- Your adjusted family net income is **less than \$58,944**

In addition, the total of the following two amounts must be **\$4,083 or more**:

- your employment income from lines 10100 and 10400 of your return (other than amounts received from a wage-loss replacement plan) **minus** the amounts from lines 20700, 21200, 22900, and 23100 of your return (if the result is negative, consider it as "0")
- your net self-employment income (not including losses) from lines 13500, 13700, 13900, 14100, and 14300 of your return

Note: If you reported income from **more than one business** on **one specific** self-employment line (13500, 13700, 13900, 14100, or 14300) and you are reporting a profit from one business and a loss from another, use only the profit amounts to determine if you meet the income requirement (noted above) to be eligible for this credit. If you are reporting a loss from only **one business** on **one** of these lines, do **not** include that loss.

You can claim this supplement for the same medical expenses you claimed on lines 21500 and 33200 of your return.

If you were separated because of a breakdown in your relationship for a period of 90 days or more that included December 31, 2023, do **not** include your spouse's or common-law partner's income when you calculate this supplement.

If your spouse or common-law partner died on or before December 31, 2023, do **not** include their income when you calculate this supplement.

Amount from line 23600 of your return

	1
	2
	= ► 3

Your spouse's or common-law partner's net income from page 1 of your return

	4
	5
	= ► 6

Line 1 plus line 2

	7
	8

Your universal child care benefit (UCCB) from line 11700 of your return or the benefit of your spouse or common-law partner from page 1 of your return

	9
	= ► + 10

Registered disability savings plan (RDSP) income from line 12500 of your and your spouse's or common-law partner's returns

	11
	= 12

Line 4 plus line 5

	13
	8

Line 3 minus line 6

	14
	= 15

Your UCCB repayment from line 21300 of your return **plus** your spouse's or common-law partner's UCCB repayment from page 1 of your return

	16
	= 17

RDSP income repayment (included in the amount on line 23200 of your and your spouse's or common-law partner's returns)

	18
	= 19

Line 8 plus line 9

	20
	= 21

Line 7 plus line 10

	11
	= 12

Income threshold

Line 11 minus line 12 (if negative, enter "0")

Amount from line 21500 of your return

	13
	= 14

Amount from line 33200 of your return

	15
	= 16

Line 14 plus line 15

	17
	= 18

Applicable rate

Line 16 multiplied by the percentage from line 17

Enter **whichever is less**: \$1,399 or line 18.

Amount from line 13

	19
	= 20

Line 19 minus line 20 (if negative, enter "0")

Enter this amount on **line 45200** of your return.