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JOHN SMITH  
3169 MILLICENT AVE  
OAKVILLE ON L6H 0V2

## Notice details

Social insurance number	XXX XX6 789
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Tax year	2022
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Date issued	May 9, 2023
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## Notice of assessment

We assessed your 2022 income tax and benefit return and calculated your balance.

You have no amount to pay as a result of this assessment.

Thank you,

Bob Hamilton  
Commissioner of Revenue

### Account summary

You have no amount to pay as a result of this assessment.

**Balance:** Nil

### Go paperless!

Get your mail online through **My Account**.

1. Log in at [canada.ca/my-cra-account](https://canada.ca/my-cra-account).
2. Select "Manage online mail".

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<b>Tax year</b>	2022
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## Tax assessment

We calculated your taxes using the amounts below. The following summary is based on the information we have or you gave us.

We may review your return later to verify income you reported or deductions or credits you claimed. For more information, go to [canada.ca/taxes-reviews](https://canada.ca/taxes-reviews). Keep all your slips, receipts, and other supporting documents in case we ask to see them.

## Summary

Line	Description	\$ Final amount	CR/DR
15000	Total income	49,013	
	Deductions from total income	10,817	
23600	Net income	38,196	
26000	Taxable income	38,196	
35000	Total federal non-refundable tax credits	2,676	
61500	Total Ontario non-refundable tax credits	671	
42000	Net federal tax	2,116.86	
42800	Net Ontario tax	1,629.08	
43500	Total payable	3,745.94	
43700	Total income tax deducted	8,092.80	
44800	CPP overpayment	116.49	
48200	Total credits	8,209.29	
	Total payable minus Total credits	4,463.35	CR
	Balance from this assessment	4,463.35	CR
	Balance	4,463.35	CR

## Explanation of changes and other important information

Your Canada training credit limit for next year is \$750.00. This credit will expire at the end of the year you turn 65 or the year of death.

When you filed your return, you answered "yes" to the question on page 2, "Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2022, was more than CAN\$100,000?" We acknowledge that we have successfully received your Form T1135, Foreign Income Verification Statement.

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We are holding your refund until we update your accounts. We will then send you any remaining refund.

If you have any questions about your assessment, please call our Individual Tax and Enquiries line at 1-800-959-8281.

### RRSP deduction limit statement

References to RRSP contributions also include contributions to your pooled registered pension plan (PRPP) and to your and your spouse's or common-law partner's specified pension plan (SPP). For more information, go to [canada.ca/rrsp](https://canada.ca/rrsp) or see Guide T4040, RRSPs and Other Registered Plans for Retirement.

Description	\$ Amount
RRSP deduction limit for 2022	20,025
<b>Minus:</b> Employer's PRPP contributions for 2022	0
<b>Minus:</b> Allowable RRSP contributions deducted for 2022	0
<b>Plus:</b> 18% of 2022 earned income, up to a maximum of \$30,780	8,491
<b>Minus:</b> 2022 pension adjustment	0
<b>Minus:</b> 2023 net past service pension adjustment	0
<b>Plus:</b> 2023 pension adjustment reversal	0
<b>RRSP deduction limit for 2023</b>	<b>28,516</b>
<b>Minus:</b> Unused RRSP contributions previously reported and available to deduct for 2023	0
<b>Available contribution room for 2023</b>	<b>28,516</b>

**Note:** If your available contribution room is a negative amount (shown in brackets), you have no contribution room available for 2023 and may have over contributed to your RRSP. If this is the case, you may have to pay a 1% monthly tax on any excess contributions.

## More information

If you need more information about your income tax and benefit return, go to [canada.ca/taxes](https://canada.ca/taxes), go to My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account), or call 1-800-959-8281.

To find your tax centre, go to [canada.ca/cra-offices](https://canada.ca/cra-offices).

### If you move

Let us know your new address as soon as possible. For more information on changing your address, go to [canada.ca/cra-change-address](https://canada.ca/cra-change-address).

### If you have new or additional information and want to change your return:

- go to [canada.ca/change-tax-return](https://canada.ca/change-tax-return) for faster service; or
- write to the tax centre address shown on this notice, and include your social insurance number and any documents supporting the change.

### If you want to register a formal dispute:

- go to [canada.ca/cra-complaints-disputes](https://canada.ca/cra-complaints-disputes); you have 90 days from the date of this notice to register your dispute.

### Definitions

**DR** (debit) is the amount you owe us and **CR** (credit) is the amount we owe you.

### Help for persons with hearing, speech, or visual impairments

You can get this notice in braille, large print, or audio format. For more information about other formats, go to [canada.ca/cra-multiple-formats](https://canada.ca/cra-multiple-formats).

If you use a teletypewriter, you can get tax information by calling 1-800-665-0354.

## My Account

Use My Account to see and manage your tax information online. Make changes to your return, check your RRSP information, set up direct deposit, and more. To register for My Account, go to [canada.ca/my-cra-account](https://canada.ca/my-cra-account).

## Did the Canada Revenue Agency really contact you?

Scams disguised as messages from the CRA often imitate our services and programs to get access to your personal information and may happen by phone, email, text or instant messages. We do contact Canadians, and it is okay to ask questions if you are not sure it is us. To learn what to expect if we contact you, visit [canada.ca/be-scam-smart](https://canada.ca/be-scam-smart).