



Agence du revenu  
du Canada

Information Return for Electronic Filing of  
an Individual's Income Tax and Benefit Return

Protected B  
when completed

Tax Year : 2023

The information on this form relates to the tax year shown in the top right corner. Before you fill out this form, read the information and instructions on **page 2**. The individual identified in Part **A** (or the individual's legal representative) must sign Part **F**. Your electronic filer must fill out Part **C** and Part **D** before submitting your return. Give the signed original of this form to your electronic filer and keep a copy for yourself.

Part A - Identification and address as shown on your tax return (mandatory)

First name Buddy	Last name Musician			Social insurance number *** **0 061	
Mailing address: Apt number - Street number - Street name 111 WWW	PO Box	RR	City Vancouver	Prov./Terr BC	Postal code V4H 3W4

Get your CRA mail electronically delivered in My Account (optional)

Email Address: \_\_\_\_\_  
By giving an email address, I am registering to receive email notifications from the CRA and agreeing to the terms of use on **page 2**.

Part B - Declaration of amounts from your Income Tax and Benefit Return (mandatory)

Enter the following amounts from your return, if applicable:

Total income (line 15000)	158,636	71	Refund (line 48400)		
Taxable income (line 26000)	151,020	00	or		
Total federal non-refundable tax credits (line 35000)	7,603	92	Balance owing (line 48500)	10,440	61

Part C - Electronic filer identification (mandatory)

By signing Part **F** below, I declare that the following person or firm is electronically filing the new or the amended Income Tax and Benefit Return of the person named in Part **A**. Part **F** **must be signed** before the return is electronically transmitted.

Name of person or firm : \_\_\_\_\_ Electronic filer number: \_\_\_\_\_

Representative identifier (Rep ID) : \_\_\_\_\_

Part D - Document Control number (mandatory)

The document control number generated for my electronic record: \_\_\_\_\_

Part E - How do you want to receive your notices of assessment and reassessment? (select one or more of the following electronic options)

☒ I am registering (as indicated in Part A above) or I am already registered to receive email notifications from the CRA and can view and access my notices of assessment and reassessment online.

☐ I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy.

I understand that by ticking (x) this box, I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in Part C. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see the Express NOA section on **page 2**.

OR

☐ I would like to receive paper notices of assessment and reassessment through Canada Post.

I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive email notifications from the CRA and I tick this box, I understand that I will **not** receive a copy of my notice through Canada Post.

Part F - Declaration and authorization (mandatory)

I declare that the information entered in parts **A**, **B** and **C** is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on **page 2**, and that the electronic filer identified in Part **C** is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.

Signature (individual identified in Part A or legal representative)	Name and title of legal representative	2024/04/01 Year Month Day : HH MM SS
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## Information and instructions

### Terms of use for Email Notifications

The Canada Revenue Agency (CRA) will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

### Part E – How do you want to receive your notices of assessment and reassessment?

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

#### Already registered to receive email notifications from the CRA?

If you are already registered to receive email notifications from the CRA, you must tick the first box in Part E on **page 1**.

#### Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must tick the second box in Part E on **page 1**.

Your electronic filer must have a valid authorization on file with the CRA in order to receive your notices of assessment and reassessment. For more information about authorizing or cancelling a representative, go to [canada.ca/taxes-representative-authorization](https://canada.ca/taxes-representative-authorization).

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including a discounter, named in Part C, the CRA **will not send you** a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you did not sign up for direct deposit, we will make the notice available electronically to your electronic filer and mail your refund cheque to you. If your return is being discounted and you are receiving a tax refund, we will send your refund and notice of assessment to the discounter. If you want your discounter to receive the Express NOA, please select the electronic option by ticking the second box in Part E on **page 1**.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, CWB advance payment, or any other deemed overpayment of tax.

#### Paper notices of assessment and reassessment

If you tick the last box in Part E on **page 1**, you will receive your notices of assessment and reassessment through Canada Post once we have assessed your return or adjusted return. If you have already registered to receive email notifications from the CRA and you ticked the last box, your notices will be available online through My Account. You will not receive a copy through Canada Post.

### Part F – Declaration and authorization

If your return is being sent by EFILE, you have to fill out parts **A, B and F**. By signing **Part F**, you acknowledge that under the Income Tax Act you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request
- give the signed original of this form to the electronic filer named in Part C, and keep a copy for yourself

By signing Part F, you declare that the electronic filer named in Part C is electronically filing your new or your amended Income Tax and Benefit Return on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer
- if necessary, give the electronic filer your taxpayer information.

You also authorize the electronic filer to **correct errors if your return is rejected** by making changes and transmitting your return again so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part B is not changed by more than \$300.

By signing Part F, you declare that the electronic filer named in Part C is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options included on this form.

By signing Part F, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information only after we have accepted it.

If you are a person acting as a **trustee or legal representative** or a person named in a **power of attorney (POA)** for the taxpayer and you sign Part F, you declare that the information entered in Part A and the amounts showing in Part B are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the legal representative for a **deceased person**, you **must** give a copy of the death certificate to the electronic filer. If you are a person named in a POA for the taxpayer, you **must** give a copy of the POA to the electronic filer. The electronic filer **must** attach a copy of the death certificate or POA to the corresponding T183 form and **keep** the documents for a period of at least six years following the date the return was filed. If the CRA requests T183 forms that are signed by someone other than the taxpayer (for example: Attorney-in-fact named in a POA; Trustee in bankruptcy; or Executor or Administrator of the estate) from the electronic filer, the electronic filer **must** submit copies of the documentation showing proof, along with the requested T183 forms.

If you are a **farmer**, and with your return you applied to participate in the AgriStability and AgriInvest programs and you sign Part F, you authorize the CRA to share information from your Income Tax and Benefit Return with the minister of Agriculture and Agri-Food Canada. You also authorize the minister to share the information with provincial ministers of agriculture as well as administrators of other federal and provincial farm programs. As well, you authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide while that department is processing your application.

For more information on confidentiality, refer to Form T1273, Statement A - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals, at [canada.ca/cra-forms-publications](https://canada.ca/cra-forms-publications).

### Requirements - Signature

The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

### Privacy Notice

We collect your personal information, including your social insurance number, under the authority of sections 150, 220 and 237 of the Income Tax Act. We use this information to confirm:

- your identity
- the full and complete disclosure of your revenue from all sources
- the identity of the person or firm that is electronically filing your return

We may use your information to specify instructions, such as whether or not to mail your notice of assessment and any refund to the address of your electronic filer. We may also use your information to determine if your electronic filer is authorized to represent you.

If this form is not completed, the electronic filer will not be authorized to electronically file your return.

Personal information is described in personal information bank EFILE Online Services, CRA PPU 211, and is protected under the Privacy Act. Under this act, individuals have a right to protection and correction of, and access to, their personal information. They also have the right to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information.



# Income Tax and Benefit Return

Protected B when completed

If this return is for a deceased person, enter their information on this page.

**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. See the guide for more information about supporting documents.

## Step 1 – Identification and other information

BC 7

<b>Identification</b>		Social insurance number (SIN)	Marital status on December 31, 2023:
First name Buddy	Last name Musician	527 000 061	1 <input checked="" type="checkbox"/> Married
Mailing address 111 WWW		Date of birth (Year Month Day) 1955/08/28	2 <input type="checkbox"/> Living common-law
PO Box	RR	If this return is for a <b>deceased person</b> , enter the date of death (Year Month Day)	3 <input type="checkbox"/> Widowed
City Vancouver	Prov./Terr. BC		4 <input type="checkbox"/> Divorced
	Postal code V4H 3W4		5 <input type="checkbox"/> Separated
Email address			6 <input type="checkbox"/> Single
By providing an email address, you are <b>registering</b> to receive email notifications from the CRA and <b>agree</b> to the <b>Terms of use</b> in Step 1 of the guide.		Your language of correspondence: Votre langue de correspondance :	<input checked="" type="checkbox"/> English <input type="checkbox"/> Français

<b>Residence Information</b>	
Your province or territory of residence on December 31, 2023: British Columbia	If you <b>became</b> a resident of Canada in 2023 for income tax purposes, enter your date of entry: (Month Day)
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 <b>ceased</b> to be a resident of Canada in 2023 for income tax purposes, enter your date of departure: (Month Day)

<b>Your spouse's or common-law partner's information</b>	
Their first name Natasha	Their SIN 527 000 129
Tick this box if they were self-employed in 2023.	1 <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")	3,200 00
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)

### Residency information for tax administration agreements

For more information, see "Residency information for tax administration agreements" in Step 1 of the guide.

Did you reside on <b>Nisga'a Lands</b> on December 31, 2023?	1 <input type="checkbox"/> Yes	2 <input checked="" type="checkbox"/> No
If <b>yes</b> , are you a citizen of the <b>Nisga'a Nation</b> ?	1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No
Did you reside on <b>Tsawwassen Lands</b> on December 31, 2023?	1 <input type="checkbox"/> Yes	2 <input checked="" type="checkbox"/> No
If <b>yes</b> , are you a member of the <b>Tsawwassen First Nation</b> ?	1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No



### Elections Canada

For more information, see "Elections Canada" in Step 1 of the guide.

A) Do you have Canadian citizenship? If <b>yes</b> , go to question B. If <b>no</b> , skip question B.	1 <input checked="" type="checkbox"/> Yes	2 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> Yes	2 <input type="checkbox"/> 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](https://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.

### 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**?

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 calling 1-800-959-8281 or by going to [canada.ca/line-xxxxx](https://canada.ca/line-xxxxx) and replacing "xxxxx" with any five-digit line number from this return. For example, go to [canada.ca/line-10100](https://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	16,500	00	1		
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)	10105							
Commissions included on line 10100 (box 42 of all T4 slips)	10120							
Wage-loss replacement contributions (see line 10100 of the guide)	10130							
Other employment income (see line 10400 of the guide)			10400			2		
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)			11300	7,486	71	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 (see line 11500 of the guide and line 31400 of the return)			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	89,700	00	9		
Amount of dividends (other than eligible)	12010	89,700	00					
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	(7,050) 00	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	52,000	00	16		
Other income (specify):			13000			17		
Taxable scholarships, fellowships, bursaries, and artists' project grants			13010			18		
Add lines 1 to 18.					158,636	71	19	
Self-employment income (see Guide T4002):								
Business income	Gross	13499		Net	13500		20	
Professional income	Gross	13699		Net	13700		21	
Commission income	Gross	13899		Net	13900		22	
Farming income	Gross	14099		Net	14100		23	
Fishing income	Gross	14299		Net	14300		24	
Add lines 20 to 24.				Net self-employment income		0	25	
Line 19 plus line 25					158,636	71	26	
Workers' compensation benefits (box 10 of the T5007 slip)			14400				27	
Social assistance payments			14500				28	
Net federal supplements paid (box 21 of the T4A(OAS) slip)			14600				29	
Add lines 27 to 29 (see line 25000 in Step 4).			14700				30	
Line 26 plus line 30				Total income	15000	158,636	71	31

Step 3 - Net income

Enter the amount from line 31 of the previous page.

158,636|71 32

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600				
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)		20700			33
RRSP deduction (see Schedule 7 and <b>attach</b> receipts)		20800			34
Pooled registered pension plan (PRPP) <b>employer</b> contributions (amount from your PRPP contribution receipts)	20810				
Deduction for elected split-pension amount (complete Form T1032)		21000			35
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)		21200			36
Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips)		21300			37
Child care expenses (complete Form T778)		21400			38
Disability supports deduction (complete Form T929)		21500			39
Business investment loss (see Guide T4037)					
Gross	21699		Allowable deduction	21700	40
Moving expenses (complete Form T1-M)				21900	41
Support payments made (see Guide P102)					
Total	21999	4,800 00	Allowable deduction	22000	42
Carrying charges, interest expenses, and other expenses (use Federal Worksheet)				22100	43
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)				22200	• 44
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)		(maximum \$631)	22215	130 00	• 45
Exploration and development expenses (complete Form T1229)				22400	46
Other employment expenses (see Guide T4044)				22900	47
Clergy residence deduction (complete Form T1223)				23100	48
Other deductions (specify):				23200	49
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)				23210	50
Add lines 33 to 50.			23300	130 00 ▶	130 00 51
Line 32 minus line 51 (if negative, enter "0")			Net income before adjustments	23400	158,506 71 52

Social benefits repayment:

Complete the chart for line 23500 using your Federal Worksheet if one or more of the following apply:

- You entered an amount for EI and other benefits on line 11900 **and** the amount on line 23400 is **more than \$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.

Line 52 minus line 53 (if negative, enter "0")			23500	7,486 71	• 53
(if this amount is negative, you may have a non-capital loss. See Form T1A.)			Net income	23600	151,020 00 54





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

Enter the amount from line 81 of the previous page.

34,799|00 82

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

through employment income 30800 643|50 • 83

on self-employment income and other earnings 31000 • 84

Employment insurance premiums:

through employment (boxes 18 and 55 of all T4 slips) (maximum \$1,002.45) 31200 268|95 • 85

on self-employment and other eligible earnings (complete Schedule 13) 31217 • 86

Volunteer firefighters' amount (VFA) 31220 87

Search and rescue volunteers' amount (SRVA) 31240 88

Canada employment amount: 31260 1,368|00 89

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

Home buyers' amount (maximum \$10,000) 31270 90

Home accessibility expenses (use Federal Worksheet) (maximum \$20,000) 31285 91

Adoption expenses 31300 92

Digital news subscription expenses (see line 31350 of the guide) (maximum \$500) 31350 93

Add lines 83 to 93. 2,280|45 ▶ 2,280|45 94

Pension income amount (use Federal Worksheet) (maximum \$2,000) 31400 95

Add lines 82, 94, and 95. 37,079|45 96

Disability amount for self (if you were under 18 years of age, use Federal Worksheet; if not, claim \$9,428) 31600 97

Disability amount transferred from a dependant (use Federal Worksheet) 31800 98

Add lines 96 to 98. 37,079|45 99

Interest paid on your student loans (see Guide P105) 31900 100

Your tuition, education, and textbook amounts (complete Schedule 11) 32300 101

Tuition amount transferred from a child or grandchild 32400 8,000|00 102

Amounts transferred from your spouse or common-law partner (complete Schedule 2) 32600 103

Add lines 99 to 103. 45,079|45 104

Medical expenses for self, spouse or common-law partner, and your dependent children under 18 years of age 33099 2,000|00 105

Amount from line 23600 151,020|00 x 3% = 4,530|60 106

Enter **whichever is less**: \$2,635 or the amount from line 106. 2,635|00 107

Line 105 minus line 107 (if negative, enter "0") 108

Allowable amount of medical expenses for other dependants (use Federal Worksheet) 33199 109

Line 108 plus line 109 33200 ▶ 110

Line 104 plus line 110 33500 45,079|45 111

Federal non-refundable tax credit rate 15 % 112

Line 111 multiplied by the percentage from line 112 33800 6,761|92 113

Donations and gifts (complete Schedule 9) 34900 842|00 114

Line 113 plus line 114 **Total federal non-refundable tax credits** 35000 7,603|92 115



Part C - Net federal tax

Enter the amount from line 73.			30,461	02	116
Federal tax on split income (TOSI) (complete Form T1206)	40424				• 117
Line 116 plus line 117	40400		30,461	02	118
Amount from line 35000		7,603	92	119	
Federal dividend tax credit (use Federal Worksheet)	40425	8,100	00	• 120	
Minimum tax carryover (complete Form T691)	40427			• 121	
Add lines 119 to 121.		15,703	92	▶	15,703 92 122
Line 118 minus line 122 (if negative, enter "0")		Basic federal tax	42900	14,757	10 123
Federal surtax on income earned outside Canada (complete Form T2203)					124
Line 123 plus line 124				14,757	10 125
Federal foreign tax credit (complete Form T2209)	40500				126
Line 125 minus line 126				14,757	10 127
Recapture of investment tax credit (complete Form T2038(IND))				0	00 128
Line 127 plus line 128				14,757	10 129
Federal logging tax credit (see guide)				0	00 130
Line 129 minus line 130 (if negative, enter "0")		Federal tax	40600	14,757	10 • 131
Federal political contribution tax credit (use Federal Worksheet)					
Total federal political contributions					
(attach receipts)	40900	(maximum \$650)	41000		• 132
Investment tax credit (complete Form T2038(IND))			41200		• 133
Labour-sponsored funds tax credit (see line 41400 of the guide)					
Net cost of shares of a provincially registered fund	41300	Allowable credit	41400		• 134
Add lines 132 to 134.			41600		▶ 135
Line 131 minus line 135 (if negative, enter "0")			41700	14,757	10 136
Canada workers benefit (CWB) advance payments received (box 10 of the RC210 slip)			41500		• 137
Special taxes (see line 41800 of the guide)			41800		138
Add lines 136 to 138.		Net federal tax	42000	14,757	10 139

Step 6 - Refund or balance owing

Amount from line 42000			14,757	10	140
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100				• 141
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120				142
Social benefits repayment (amount from line 23500)	42200	7,486	71		143
Provincial or territorial tax (complete and attach your provincial or territorial Form 428, even if the result is "0")	42800	9,523	30	• 144	
Add lines 140 to 144.		Total payable	43500	31,767	11 • 145



T1-2023

Amounts for Spouse or Common-Law Partner and Dependants

Schedule 5  
Protected B when completed

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 depended 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	<b>both</b> of the following amounts: <ul style="list-style-type: none"><li>• \$2,499 in the calculation of line 30300</li><li>• up to \$7,999 on line 30425</li></ul>
Eligible dependant 18 years of age or older (who is a person you are eligible to make a claim for on line 30400) (see <b>note</b> )	<b>both</b> of the following amounts: <ul style="list-style-type: none"><li>• \$2,499 in the calculation of line 30400</li><li>• up to \$7,999 on line 30425</li></ul>
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 <b>note</b> )	<b>one</b> of the following amounts: <ul style="list-style-type: none"><li>• \$2,499 in the calculation of line 30400</li><li>• \$2,499 on line 30500</li></ul>
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 <b>note</b> )	\$2,499 on line 30500
Each dependant 18 years of age or older who is <b>not</b> 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.

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 they 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:

- an 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
- an 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 <b>yes</b> , tick this box and enter the date of the change.		Month/Day	
<input checked="" type="checkbox"/> 55220			
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 3
Your spouse's or common-law partner's net income from line 23600 of their return <sup>(1)</sup>		-	3,200 00 4
Line 3 minus line 4 (if negative, enter "0")		=	11,800 00 5
Enter this amount on line 30300 of your return.			

(1) If you were living with your spouse or common-law partner on December 31, 2022, use their net income for the whole year even if you separated for part of the year (then you reconciled and started living together again in 2023), or 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 they 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, see the Federal Income Tax and Benefit Guide.)

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.

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. 

55290

Month/Day

Information about your dependant

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

Does this dependant have an impairment in physical or mental functions?

Yes

No

Basic personal amount from line 30000 of your return	15,000	00	1
If you are eligible for the Canada caregiver amount for your dependant ( <b>other than</b> your infirm child under 18 years of age), enter \$2,499 <sup>(2)</sup> (see line 30425 below).	51100	+	2
Line 1 plus line 2	=	15,000	00 3
Dependant's net income from line 23600 of their return	51106	-	4
Line 3 minus line 4 (if negative, enter "0")	=		5
Enter this amount on line 30400 of your return.			

(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 \$7,544 and \$25,195.

Base amount	25,195	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")	=		5
Enter this amount on <b>line 30425</b> of your return. Allowable amount for this person			



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 they filed a return) was **less than** \$25,195

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	Eunice Musician	Year of birth
		1935
Relationship to you		Mother
Address		
Base amount		25,195 00 1
Infirm dependant's net income from line 23600 of their return		- 9,500 00 2
<b>Allowable amount for this dependant:</b>		
Line 1 minus line 2 (if negative, enter "0") (maximum \$7,999)		= 7,999 00 3
Enter on <b>line 30450</b> of your return the total of allowable amounts claimed for <b>all</b> dependants.		
Enter the number of dependants you are claiming this amount for.		51120 1

See the privacy notice on your return.

**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.

# Canada Pension Plan Contributions and Overpayment

Protected B when completed

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

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

For more information, see lines 22200, 22215, 30800, and 31000 of the Federal Income Tax and Benefit Guide.

## Is this form for you?

Complete this schedule to calculate your required CPP contributions or overpayment for 2023 if you were a resident of a province or territory **other than Quebec** on December 31, 2023, and you have **no** earned income from the province of Quebec. **Attach** a copy of this schedule to your paper return.

Do **not** complete this schedule if **any** of your T4 slips show QPP contributions. **Instead**, complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments.

## Which parts of this schedule do you need to complete?

Part 1 – Complete this part if you are electing to **stop** contributing to the CPP or you are **revoking** a prior election.

Part 2 – Complete this part to determine the number of months for the CPP contributions calculation.

Part 3 – Complete this part if you are reporting employment income.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings you are electing to pay CPP contributions on.

Part 5 – Complete this part if you are reporting employment income **and** self-employment income or other earnings you are electing to pay CPP contributions on. (You must first complete Part 3.)

### Part 1 – Election to stop contributing to the CPP or revocation of a prior election

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

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

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

### Employment income

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

### Self-employment income only

If you had only self-employment income for 2023 and are electing in 2023 to **stop** paying CPP contributions on your self-employment earnings, enter the month in 2023 you are choosing to start this election on line 50372 on the next page. The date **cannot** be earlier than the month you turn 65 years of age and are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter "06" on line 50372.

If, in 2023, you are **revoking** an election made in a previous year on contributions on self-employment earnings, enter the month in 2023 you are choosing to revoke this election on line 50374 on the next page. Your election remains valid until you revoke it or turn 70 years of age. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will need to complete Form CPT30 in that year for your election to remain valid.

**Part 1 – Election to stop contributing to the CPP or revocation of a prior election (continued)****Employment and self-employment income**

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

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

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

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

**Election or revocation**

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

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

Month  
50372

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

Month  
50374

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

Enter "12" on line A below **unless** any of the following conditions apply:

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

Enter the number of months that **CPP** applies in 2023.

12 A

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

Monthly proration table for 2023					
Number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption <sup>(1)</sup>	Number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption <sup>(1)</sup>
1	\$5,550.00	\$291.67	7	\$38,850.00	\$2,041.67
2	\$11,100.00	\$583.33	8	\$44,400.00	\$2,333.33
3	\$16,650.00	\$875.00	9	\$49,950.00	\$2,625.00
4	\$22,200.00	\$1,166.67	10	\$55,500.00	\$2,916.67
5	\$27,750.00	\$1,458.33	11	\$61,050.00	\$3,208.33
6	\$33,300.00	\$1,750.00	12	\$66,600.00	\$3,500.00

### Part 3 – Calculating your CPP contributions and overpayment on employment income

Enter your maximum <b>CPP pensionable earnings</b> from the monthly proration table above using the number of months from line A of Part 2.	(maximum \$66,600)	66,600	00	1
<b>Total CPP pensionable earnings:</b>				
Enter the total from box 26 of all of your T4 slips (maximum \$66,600 per slip) (if box 26 is blank, enter the amount from box 14).		50339	16,500	00 2
Enter <b>whichever is less:</b> amount from line 1 or line 2.			16,500	00 3
Enter your <b>maximum basic CPP exemption</b> from the monthly proration table above using the number of months from line A of Part 2.	(maximum \$3,500)	-	3,500	00 4
Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0")	(maximum \$63,100)	=	13,000	00 5
<b>Actual total contributions on CPP pensionable earnings:</b>				
Enter the total CPP contributions deducted from box 16 of all of your T4 slips.		50340	5,500	00 • 6
Actual base contributions on CPP pensionable earnings: Amount from line 6	5,500	00 x	83	1933 % =
			-	4,575 63 7
Actual enhanced contributions on CPP pensionable earnings: line 6 minus line 7			=	924 37 8
Required base contributions on CPP pensionable earnings: Amount from line 5	13,000	00 x	4	95 % = (maximum \$3,123.45)
				643 50 9
Required enhanced contributions on CPP pensionable earnings: Amount from line 5	13,000	00 x	1	00 % = (maximum \$631)
			+	130 00 10
Total required contributions on CPP pensionable earnings: Line 9 plus line 10			=	773 50 11
Enter the amount from line 6.			5,500	00 12
Enter the amount from line 11.			-	773 50 13
Line 12 minus line 13 (if negative, enter "0") <sup>(2)</sup>			=	4,726 50 14

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

- Enter on **line 30800** of your return (in dollars and cents) **whichever is less:** amount from line 7 or line 9. Also enter this amount on **line 58240** of your provincial or territorial Form 428 (in dollars and cents), if applicable
- Enter on **line 22215** of your return (in dollars and cents) **whichever is less:** amount from line 8 or line 10
- Enter on **line 44800** of your return (in dollars and cents) the amount from line 14 if it is positive

If you are completing Part 5, and you calculate that your self-employment income and other earnings subject to contributions (line 22 of Part 5) are "0", report your CPP contributions as noted above.

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

(2) If this amount is negative, you may be able to make additional CPP contributions. See Form CPT20, Election to Pay Canada Pension Plan Contributions.

**Part 4 – CPP contributions on self-employment income and other earnings only  
(no employment income)**

Pensionable net self-employment earnings <sup>(3)</sup> (amount from line 12200 of your return <b>plus</b> line 25 of your return)					1
Employment earnings not shown on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50373	+			2
<b>CPP pensionable earnings:</b> Line 1 plus line 2 (if negative, enter "0")	(maximum \$66,600) <sup>(3)</sup>	=			3
Basic exemption	(maximum \$3,500) <sup>(3)</sup>	-			4
Line 3 minus line 4 (if negative, enter "0")	(maximum \$63,100)	=			5
CPP contribution rate		x	11.9%		6
<b>CPP contributions payable on self-employment and other earnings:</b> Line 5 multiplied by the percentage from line 6.					7
Enter this amount (in dollars and cents) on line 42100 of your return.		=			
<b>Deduction and tax credit for CPP contributions on self-employment income and other earnings</b>					
Required base contributions on CPP pensionable earnings: Amount from line 7		x		% = -	8
Required enhanced contributions on CPP pensionable earnings: Line 7 minus line 8				=	9
<b>Tax credit for base CPP contributions on self-employment income and other earnings:</b> Enter the result of the following calculation (in dollars and cents) on line 31000 of your return: Amount from line 8		x		% = +	10
<b>Deduction for CPP contributions on self-employment income and other earnings:</b> Line 9 plus line 10					11
Enter this amount (in dollars and cents) on line 22200 of your return.		=			

**Part 5 – CPP contributions on self-employment income and other earnings when you have employment income**

Pensionable net self-employment earnings <sup>(4)</sup> (amount from line 12200 of your return plus line 25 of your return)					1
Employment earnings <b>not shown</b> on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50373	+			2
Employment earnings <b>shown</b> on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50399	+			3
Add lines 1 to 3.		=			4
Enter the amount from line 6 of Part 3.					5
Enter the amount from line 14 of Part 3 if it is positive ( <b>if not</b> , enter "0").		-			6
Line 5 minus line 6 (if negative, enter "0")		=			7
Amount from line 7		x		=	8

(3) Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered on line A of Part 2. See the monthly proration table on page 3 to find the amount that corresponds to the number of months entered on line A of Part 2.

Do **not** prorate the self-employment earnings if the individual died in 2023.

(4) Self-employment earnings should be prorated according to the number of months entered on line A of Part 2.

Do **not** prorate the self-employment earnings if the individual died in 2023.



**Part 5 –****CPP contributions on self-employment income and other earnings when you have employment income (continued)****CPP pensionable earnings:**

Enter the amount from line 1 of Part 3.	(maximum \$66,600)		9
---	--------------------	--	---

**Basic exemption:**

Enter the amount from line 4 of Part 3.	(maximum \$3,500)	-	10
---	-------------------	---	----

Line 9 minus line 10 (if negative, enter "0")	(maximum \$63,100)	=	11
---	--------------------	---	----

Enter the amount from line 8 of Part 5.		-	12
---	--	---	----

Line 11 minus line 12 (if negative, enter "0")		=	13
--	--	---	----

Enter <b>whichever is less</b> : amount from line 4 of Part 5 or line 13 above.			14
---	--	--	----

Amount from line 4 of Part 3		15	
------------------------------	--	----	--

Amount from line 2 of Part 3	-		16
------------------------------	---	--	----

Line 15 minus line 16			
-----------------------	--	--	--

(if negative, enter "0" on lines 17 and 21, and continue at line 22)	=		17
--	---	--	----

Amount from line 4 of Part 5		18	
------------------------------	--	----	--

Amount from line 11 above	-		19
---------------------------	---	--	----

Line 18 minus line 19 (if negative, enter "0")	=	▶ -	20
--	---	-----	----

Line 17 minus line 20 (if negative, enter "0")	=	▶ -	21
--	---	-----	----

Enter <b>whichever is less</b> : line 14 minus line 21			
--	--	--	--

(if the result is negative, enter "0" and follow the instructions at the end of Part 3 to claim the deduction and tax credit for the contributions on your employment income; if the result is positive, continue at line 23)		=	22
---	--	---	----

Amount from line 22	x		23
---------------------	---	--	----

Amount from line 14 of Part 3 (if positive)	x		24
---	---	--	----

Line 23 minus line 24 (if negative, show in brackets)		=	25
---	--	---	----

If the amount from line 25 is negative, enter it as a positive amount.			26
--	--	--	----

**Deductions and tax credits for CPP contributions****Tax credit for base CPP contributions through employment income:**

Enter the amount from line 7 of Part 3.			27
---	--	--	----

Enter the amount from line 9 of Part 3.	-		28
---	---	--	----

Line 27 minus line 28 (if negative, enter "0")		=	29
--	--	---	----

Enter <b>whichever is less</b> : amount from line 27 or line 28.			
--	--	--	--

Enter this amount on <b>line 30800</b> of your return (in dollars and cents).			30
---	--	--	----

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

Enter the amount from line 8 of Part 3.			31
---	--	--	----

Enter the amount from line 10 of Part 3.	-		32
--	---	--	----

Line 31 minus line 32 (if negative, enter "0")		=	33
--	--	---	----

Enter <b>whichever is less</b> : amount from line 31 or line 32.			
--	--	--	--

Enter this amount on <b>line 22215</b> of your return (in dollars and cents).			34
---	--	--	----

## Part 5 – CPP contributions on self-employment income and other earnings when you have employment income (continued)

If the amount from line 25 of the previous page is:

- **negative**, complete Part 5a below
- **positive**, complete Part 5b below
- "0", enter the amount from line 29 of the previous page on **line 31000** of your return (in dollars and cents) and enter the amount from line 33 of the previous page on **line 22200** of your return (in dollars and cents)

### Part 5a - Amount from line 25 is negative

#### CPP overpayment:

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

Amount from line 26 of the previous page	x	% =		<b>35</b>
Amount from line 35	x	% =	-	<b>36</b>
Line 35 minus line 36		=		<b>37</b>

Enter the amount from line 29 of the previous page.

Enter the amount from line 36.

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

Line 38 minus line 39

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

Enter the amount from line 33 of the previous page.

Enter the amount from line 37.

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

Line 41 minus line 42

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

### Part 5b - Amount from line 25 is positive

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

Enter the amount from line 25 of the previous page.

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

Amount from line 44	x	% =	-	<b>45</b>
Line 44 minus line 45		=		<b>46</b>
Amount from line 45	x	% =	+	<b>47</b>
Line 46 plus line 47		=		<b>48</b>

Enter the amount from line 29 of the previous page.

Enter the amount from line 47.

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

Line 49 plus line 50

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

Enter the amount from line 33 of the previous page.

Enter the amount from line 48.

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

Line 52 plus line 53

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

See the privacy notice on your return.



# Charitable donations

## Charitable donations details

Name of organization		Amount paid	
Planned Parenthood		3,000	00
Reported on slips		Claim: Own slips	
Total current year donations		3,000	00

## Donations to U.S. organizations

Name of organization	Amount paid	Currency	Exchange rate	Amount paid (CAD)
		US Average	1.3013	
Total current year donations				<NIL>

## Other gifts

	Amount	Currency	Exchange rate	Amount (CAD)
Donations made to government entities				
Donations made to prescribed universities outside Canada.				
Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.				
Donations made to a registered museum or cultural organization.				
Community Food Program Donation (Farmers)				

## Charitable donations summary

	U.S.	Canadian	Total
Total current year donations		3,00000	
Other gifts			
Unclaimed donations from 2019 - 2022			
Unclaimed donations from 2018	+	+	
<b>Total charitable donations</b>	A =	= 3,00000	
Net income	B	151,02000	
75% of line B	C =	= 113,26500	
Gifts of depreciable property	D		
Taxable capital gains minus capital gains deduction on gifts of capital property	E +	+	
Add lines D and E	F =	=	
25% of line F	G +	+	
Add lines C and G	H =	= 113,26500	
Allowable U.S. donations	I	-	
<b>Total donations limit</b>	J =	= 113,26500	113,26500
<b>Allowable charitable donations</b>		3,00000	3,00000
(least of lines A, J or amount required to reduce federal tax to zero)			
Charitable donations available for carryforward			

## Charitable donation carryforward - Canadian

Year	Beginning balance	Claimed in 2023	Ending balance
2018			
2019			
2020			
2021			
2022			
2023			
Totals			

# Charitable donations

## Cultural gifts carryforward

Year	Beginning balance		Claimed in 2023		Ending balance	
2018						
2019						
2020						
2021						
2022						
2023						
Totals						

## Ecological gifts (post-February 10, 2014) carryforward

Year	Beginning balance		Claimed in 2023		Ending balance	
2013						
2014						
2015						
2016						
2017						
2018						
2019						
2020						
2021						
2022						
2023						
Totals						

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# British Columbia Tax

**Form BC428  
2023**
**Protected B** when completed

## Part A - British Columbia tax on taxable income

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

151,020|00 **1**

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

	Line 1 is \$45,654 or less	Line 1 is more than \$45,654 but not more than \$91,310	Line 1 is more than \$91,310 but not more than \$104,835	Line 1 is more than \$104,835 but not more than \$127,299	
Amount from line 1					<b>2</b>
Line 2 minus line 3 ( <b>cannot</b> be negative)	- 0 00	- 45,654 00	- 91,310 00	- 104,835 00	<b>3</b>
Line 4 multiplied by the					<b>4</b>
	x 5.06 %	x 7.70 %	x 10.50 %	x 12.29 %	<b>5</b>
percentage from line 5	=	=	=	=	<b>6</b>
Line 6 plus line 7	+ 0 00	+ 2,310 09	+ 5,825 60	+ 7,245 73	<b>7</b>
<b>British Columbia tax on taxable income</b>	=	=	=	=	<b>8</b>

If you completed lines 2 to 8 for a column above, enter the amount from line 8 on line 61 and continue on line 16.

	Line 1 is more than \$127,299 but not more than \$172,602	Line 1 is more than \$172,602 but not more than \$240,716	Line 1 is more than \$240,716	
Amount from line 1	151,020 00			<b>9</b>
Line 9 minus line 10 ( <b>cannot</b> be negative)	- 127,299 00	- 172,602 00	- 240,716 00	<b>10</b>
Line 11 multiplied by the	x 14.70 %	x 16.80 %	x 20.50 %	<b>12</b>
percentage from line 12	= 3,486 99	=	=	<b>13</b>
Line 13 plus line 14	+ 10,006 56	+ 16,666 10	+ 28,109 25	<b>14</b>
<b>British Columbia tax on taxable income</b>	= 13,493 55	=	=	<b>15</b>

If you completed lines 9 to 15 for a column above, enter the amount from line 15 on line 61 and continue on line 16.

## Part B – British Columbia non-refundable tax credits

	Internal use	56090		
Basic personal amount	Claim \$11,981	58040	11,981 00	<b>16</b>
Age amount (if you were born in 1958 or earlier) (use Worksheet BC428)	(maximum \$5,373)	58080+		<b>17</b>
Spouse or common-law partner amount:				
Base amount			11,285 00	<b>18</b>
Your spouse's or common-law partner's net income from line 23600 of their return			- 3,200 00	<b>19</b>
Line 18 minus line 19 (if negative, enter "0")	(maximum \$10,259)	58120	= 8,085 00	<b>20</b>
Amount for an eligible dependant:				
Base amount			11,285 00	<b>21</b>
Your eligible dependant's net income from line 23600 of their return			-	<b>22</b>
Line 21 minus line 22 (if negative, enter "0")	(maximum \$10,259)	58160	=	<b>23</b>
British Columbia caregiver amount (use Worksheet BC428)		58175+	5,243 00	<b>24</b>
Add lines 16, 17, 20, 23, and 24.			= 25,309 00	<b>25</b>



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

Amount from line 25 of the previous page		25,309	00	<b>26</b>
<b>CPP or QPP contributions:</b>				
Amount from line 30800 of your return	58240	643	50	• 27
Amount from line 31000 of your return	58280	+		• 28
<b>Employment Insurance premiums:</b>				
Amount from line 31200 of your return	58300	+	268	95 • 29
Amount from line 31217 of your return	58305	+		• 30
Volunteer firefighters' amount	58315	+		31
Search and rescue volunteers' amount	58316	+		32
Add lines 27 to 32.		=	912	45 ▶ + 912 45 <b>33</b>
Adoption expenses			58330	+ 34
Add lines 26, 33, and 34.			=	26,221 45 <b>35</b>
Pension income amount		(maximum \$1,000)	58360	+ 36
Line 35 plus line 36			=	26,221 45 <b>37</b>
Disability amount for self (claim <b>\$8,986</b> or, if you were under 18 years of age, use Worksheet BC428)			58440	+ 38
Disability amount transferred from a dependant (use Worksheet BC428)			58480	+ 39
Add lines 37 to 39.			=	26,221 45 <b>40</b>
Interest paid on your student loans (amount from line 31900 of your return)			58520	+ 41
Your tuition and education amounts ( <b>attach</b> Schedule BC(S11))			58560	+ 42
Tuition amounts transferred from a child or grandchild			58600	+ 8,000 00 <b>43</b>
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule BC(S2))			58640	+ 44
Add lines 40 to 44.			=	34,221 45 <b>45</b>
<b>Medical expenses:</b>				
Amount from line 33099 of your return	58689		2,000	00 <b>46</b>
Amount from line 23600 of your return		151,020	00	<b>47</b>
Applicable rate	x	3	00 %	<b>48</b>
Line 47 multiplied by the percentage from line 48		=	4,530	60 <b>49</b>
Enter <b>whichever is less</b> : \$2,491 <b>or</b> the amount from line 49.			-	2,491 00 <b>50</b>
Line 46 minus line 50 (if negative, enter "0")			=	<b>51</b>
Allowable amount of medical expenses for other dependants (use Worksheet BC428)			58729	+ 52
Line 51 plus line 52			58769	= ▶ + <b>53</b>
Line 45 plus line 53			58800	= 34,221 45 <b>54</b>
British Columbia non-refundable tax credit rate			x	5.06 % <b>55</b>
Line 54 multiplied by the percentage from line 55			58840	= 1,731 61 <b>56</b>
Donations and gifts (use Worksheet BC428)			58969	+ 480 52 <b>57</b>
Line 56 plus line 57			=	2,212 13 <b>58</b>
<b>Farmers' food donation tax credit:</b>				
Amount of qualifying gifts also claimed on line 57		0	00 x 25.00 % =	58980 + 0 00 <b>59</b>
Line 58 plus line 59				
Enter this amount on line 64.			<b>British Columbia non-refundable tax credits</b> 61500	= 2,212 13 <b>60</b>

**Part C – British Columbia tax**

British Columbia tax on taxable income from line 8 or 15		13,493	55	<b>61</b>
British Columbia tax on split income (complete Form T1206)	<b>61510</b> +			<b>62</b>
Line 61 plus line 62	=	13,493	55	<b>63</b>
British Columbia non-refundable tax credits from line 60		2,212	13	<b>64</b>
British Columbia dividend tax credit (use Worksheet BC428)	<b>61520</b> +	1,758	12	<b>65</b>
British Columbia minimum tax carryover:				
Amount from line 40427 of your return	x 33.70 % =	<b>61540</b> +		<b>66</b>
Add lines 64 to 66.	=	3,970	25	<b>67</b>
Line 63 minus line 67 (if negative, enter "0")	=	9,523	30	<b>68</b>
British Columbia additional tax for minimum tax purposes:				
Amount from line 118 of Form T691	x 33.70 % =	+		<b>69</b>
Line 68 plus line 69	=	9,523	30	<b>70</b>
Provincial foreign tax credit (complete Form T2036)	-			<b>71</b>
Line 70 minus line 71 (if negative, enter "0")	=	9,523	30	<b>72</b>

**British Columbia tax reduction**

If your net income from line 23600 of your return is **\$37,814 or more**, enter "0" on line 79 and continue on line 80. If it is **less than \$37,814**, complete the following calculation:

Basic reduction	<b>Claim \$521</b>	521	00	<b>73</b>
Enter your net income from line 23600 of your return.	-	151,020	00	<b>74</b>
Base amount	-	23,179	00	<b>75</b>
Line 74 minus line 75 (if negative, enter "0")	=	127,841	00	<b>76</b>
Applicable rate	x	3.56	%	<b>77</b>
Line 76 multiplied by the percentage from line 77	=	4,551	14	<b>78</b>
Line 73 minus line 78 (if negative, enter "0")	British Columbia tax reduction =			<b>79</b>
Line 72 minus line 79 (if negative, enter "0")	=	9,523	30	<b>80</b>
British Columbia logging tax credit from Form FIN 542S or Form FIN 542P	-			<b>81</b>
Line 80 minus line 81 (if negative, enter "0")	=	9,523	30	<b>82</b>
British Columbia political contributions made in 2023	<b>60400</b>			<b>83</b>
British Columbia political contribution tax credit (use Worksheet BC428)	(maximum \$500)	-		<b>84</b>
Line 82 minus line 84 (if negative, enter "0")	=	9,523	30	<b>85</b>
British Columbia employee share ownership plan tax credit from Certificate ESOP 20	<b>60450</b>			<b>86</b>
British Columbia employee venture capital corporation tax credit from Certificate EVCC 30	<b>60470</b> +			<b>87</b>
Total ESOP and EVCC credits:				
Line 86 plus line 87	(maximum \$2,000) =			<b>88</b>
Line 85 minus line 88 (if negative, enter "0")	=	9,523	30	<b>89</b>
British Columbia mining flow-through share tax credit (complete Form T1231)	<b>68810</b> -			<b>90</b>
Line 89 minus line 90 (if negative, enter "0").				
Enter this amount on <b>line 42800</b> of your return.	British Columbia tax	=	9,523	30 <b>91</b>

See the privacy notice on your return.

Statement of Real Estate Rentals

Use this form if you own and rent real estate or other property. It relates mainly to renting real estate but also covers some other types of rental property such as farmland. This form will help you determine your gross rental income, the expenses you can deduct, and your net rental income or loss for the year.

To determine whether your rental income is from property or a business, consider the number and types of services you provide for your tenants:

- If you rent space and only provide basic services such as heating, lighting, parking, laundry facilities, you are earning an income from renting property.
- If you provide additional services such as cleaning, security and meals, you may be conducting a business.

For more information about how to determine if your rental income comes from property or a business, see Interpretation Bulletin IT-434, Rental of Real Property by Individual, and its Special Release.

If you are a co-owner of a property, you have to determine if a partnership exists before filling in the Identification part below. To determine if you are in a partnership, see Income Tax Folio S4-F16-C1, What is a Partnership?

For information on how to fill out this form, see Guide T4036, Rental Income.

Part 1 - Identification

Your name Buddy Musician		Your social insurance number 527 000 061	
Your address 111 WWW		City Vancouver	Prov./Terr. Postal code British Columbia V4H 3W4
Fiscal Year/Month/Day period: 2023/01/01 to: 2023/12/31		Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Your percentage of the partnership 100.0000 %	Industry code 531111	Tax shelter identification number (8 characters)	Partnership business number
Name of the person or firm preparing this form		Business number/Account number RT	
Address of the person or firm preparing this form		City, Province/Territory, and Postal code	

Part 2 - Details of other co-owners and partners

Co-owner or partner's first name	Last name	Percentage of ownership	%
Address:		Share of net income (loss)	
Co-owner or partner's first name	Last name	Percentage of ownership	%
Address:		Share of net income (loss)	
Co-owner or partner's first name	Last name	Percentage of ownership	%
Address:		Share of net income (loss)	
Co-owner or partner's first name	Last name	Percentage of ownership	%
Address:		Share of net income (loss)	
Co-owner or partner's first name	Last name	Percentage of ownership	%
Address:		Share of net income (loss)	

Part 3 - Income

In most cases, you calculate your rental income using the **accrual method**. If you have no amounts receivable and no expenses outstanding at the end of the year, you can use the **cash method**.

List the addresses of your rental properties

Address	Number	Street, P.O. Box	Apartment or suite	# of units	Gross rents
City		Province	Postal code		700 00
Address					
City		Province	Postal code		
Enter the total of your gross rents in the year you receive them (amount 1 <b>plus</b> amount 2 <b>plus</b> amount 3)					8141 700 00
Other income (for example, premiums and leases, sharecropping)*					8230
<b>Total gross rental income</b> - Enter this amount on your income tax and benefit return on line 12599 (line 8141 <b>plus</b> line 8230)					8299 700 00

\* You may have received assistance from COVID-related measures from the federal, provincial or territorial governments. For more information, go to [canada.ca/cra-coronavirus](https://canada.ca/cra-coronavirus).

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Part 4 - Expenses

Personal use percentage

Total expense

Personal portion

%

Advertising	8521			
Insurance	8690			
Interest and bank charges	8710			
Office expenses	8810			
Professional fees (includes legal and accounting fees)	8860			
Management and administration fees	8871			
Repairs and maintenance	8960			
Salaries, wages and benefits (including employer's contributions)	9060			
Property taxes	9180			
Travel	9200			
Utilities	9220			
Motor vehicle expenses (not including capital cost allowance)	9281			
Other expenses (BusAuto) Business auto	9270			
Other expenses electric piano	9270	7,750	00	
Other expenses	9270			
Total expenses (add the lines listed under "Total expenses")		7,750	00	A
Total for personal portion (add the lines listed under "Personal portion")		9949		
Deductible expenses (total expenses from amount A minus total personal portion on line 9949)		7,750	00	4
Net income (loss) before adjustments (total gross rental income from line 8299 minus deductible expenses from amount 4)		9369	(7,050)	00
Co-owner: calculate your share of net income from line 9369. Enter your result on amount 5			(7,050)	00 5
Other expenses of the co-owner: other deductible expenses you have as a co-owner which you did not deduct elsewhere				
Business use of motor vehicle			+	
		9945		
Subtotal (amount 5 minus line 9945)			(7,050)	00 6
Recaptured capital cost allowance (co-owners: enter your share of the amount)		9947		
Subtotal (amount 6 plus line 9947)			(7,050)	00 7
Terminal loss (co-owners: enter your share of the amount)		9948		
Subtotal (amount 7 minus line 9948)			(7,050)	00 8
Total capital cost allowance claim for the year (amount ii from Area A)		9936		
Net income (loss) (amount 8 minus line 9936)				
If you are a sole proprietor or a co-owner enter this amount on line 9946.			(7,050)	00 9
Partnerships				
Partners: your share of amount 9, or the amount from your T5013 slip, Statement of Partnership Income			(7,050)	00 10
Partners: GST/HST rebate for partners received in the year		9974		
Partners: other expenses of the partner		9943		
Your net income (loss): For sole proprietors or co-owners, the result of amount 9.				
For partnerships, the result of amount 10 plus line 9974 minus line 9943.				
Enter this amount on line 12600 of your income tax and benefit return		9946	(7,050)	00

T776 E (23)

See the privacy notice on your return.  
Page 3 of 3

**Calculation of Cumulative Net Investment Loss (CNIL) to December 31, 2023**

Use this form if you had any **investment income** or **investment expenses** for 2023.

Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction. Even if you are not claiming a capital gains deduction in 2023, you should still complete this form if you had any investment income or expenses in 2023.

Because the balance in your CNIL account represents a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another copy to your return.

For more information, call **1-800-959-8281**.

**Note**

If, in 2023, you have capital gains other than from the disposition of qualified farm or fishing property, or qualified small business corporation shares, first complete Chart A on page 3 of this form to determine if you have additional investment income to include when you calculate your CNIL.

**Part 1 - Investment expenses claimed on your 2023 return**

Carrying charges and interest expenses (line 22100)

Net rental losses (line 12600)

Limited or non-active partnership losses (line 12200) other than allowable capital losses

Limited partnership losses of other years after 1985 (line 25100)

50% of exploration and development expenses (line 22400)

Any other investment expenses claimed in 2023 to earn property income:

Foreign non-business tax deductions

CCA claimed on certified films and videotapes (line 23200)

Limited or non-active partnership farming losses

Limited or non-active partnership fishing losses

Other (specify) \_\_\_\_\_

Total

Additional investment expenses: if you did not complete Chart A on page 3 of this form, enter "0". Otherwise, enter the amount from line 14 in Chart A or from line 25300 of your return, **whichever is less**.

Add lines 1 to 7

**Total investment expenses claimed in 2023**

**Part 2 - Investment income reported on your 2023 return**

Investment income (lines 12000 and 12100)

Net rental income, including recaptured capital cost allowance (line 12600)

Net income from limited or non-active partnership (line 12200) other than taxable capital gains

Any other property income reported in 2023:

Limited or non-active partnership farming income

Limited or non-active partnership fishing income

Reported on T3 slips

Withdrawals from AgriInvest Fund 2

CPP death benefit payments

Annuity payments taxable under paragraph 56(1)(d)

**minus** the capital portion deducted under paragraph 60(a)

Capital losses included in limited partnership losses of other years (line 25100)

Other (specify) \_\_\_\_\_

Total

50% of income from the recovery of exploration and development expenses (line 13000)

Additional investment income: if you did not complete Chart A on page 3 of this form, enter "0". Otherwise, enter the amount from line 14 in Chart A.

Add lines 8 to 13

**Total investment income reported in 2023**

		1
+	7,050	2
+		3
+		4
+		5

+				
+				
+				
+				
=	68080	+		6

+		7
	7,050	A

	89,700	8
+		9
+		10

+				
+				
+				
+				
+				
+				
+				
+				
+				
=	68100	+		11

	68110	+		12
+				13
	89,700			B

Do not use this area

68130



## Other investment expenses

### Include:

- repayments of inducements
- repayments of refund interest
- the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000 (\$34,000 for vehicles acquired in 2023 or later years) and were not, at any time, designated immediate expensing property)
- sale of agreement for sale, or mortgage or hypothecary claim included in proceeds of disposition in a previous year under subsection 20(5)
- foreign non-business tax under subsections 20(11) and 20(12)
- life insurance premiums deducted from property income
- capital cost allowance claimed on certified films and videotapes
- farming or fishing losses claimed by a non-active partner or a limited partner

### Do not include:

- expenses incurred to earn business income
- repayment of shareholders' loans deducted under paragraph 20(1)(j)
- interest paid on money borrowed to:
  - i) buy an income averaging annuity contract
  - ii) pay a premium under a registered retirement savings plan
  - iii) make a contribution to a registered pension plan
  - iv) make a contribution to a deferred profit-sharing plan

## Other property income

### Include:

- amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9)
- home insulation or energy conversion grants under paragraph 12(1)(u)
- payments received as an inducement or reimbursement
- income from the appropriation of property to a shareholder
- farming and fishing income reported by a non-active or a limited partner
- other income from a trust
- allowable capital losses included in partnership losses of other years after 1985
- amounts withdrawn from AgrilInvest Fund 2
- CPP or QPP death benefit payments reported on your T1 return

### Do not include:

- income amounts that relate to business income
- payments received from an income averaging annuity contract
- payments received from an annuity contract bought under a deferred profit-sharing plan
- shareholders' loans included in income under subsection 15(2)



## 2023 Slip Summary

NAME: Musician, Buddy

SIN: 527000061

### T4 Slips - Feuilles T4

	1	2	Total
Province of employment	British	British	
Employment income	14 16,500.00	0.00	16,500.00
CPP contributions	16 5,500.00	0.00	5,500.00
EI premiums	18 268.95	0.00	268.95
Income tax deducted	22 500.00	500.00	1,000.00
EI insurable earnings	24 16,500.00	0.00	16,500.00
CPP/QPP pensionable earnings	26 16,500.00	0.00	16,500.00

### T4AOAS Slips - Feuilles T4AOAS

	1	Total
Taxable pension paid	18 7,486.71	

### T4RSP Slips - Feuilles T4RSP

	1	Total
Commutation payments- transferred to RRSP	22 52,000.00	52,000.00
Income tax deducted	30 15,600.00	15,600.00

### T5 Slips - Feuilles T5

Description	1	Total
	Never Say Die Record Company paid	
% reported by taxpayer	100.0	
Taxable amount of dividends	11 89,700.00	89,700.00

# Canada Child Benefit

Are you eligible to receive the Canada Child Benefit?    Yes ☒    No ☐

## Qualified dependants

Name	Birthdate	Shared Custody	Basic benefit	Child Disability Benefit Supplement
Linda Musician	2017/04/01	No	6,275.00	
Larry Musician	2018/04/01	No	6,275.00	
Donna, Musician	2019/04/01	No	7,243.33	
Donald Musician	2020/04/01	No	7,437.00	
Subtotal			27,230.33	
Totals			27,230.33	

Payment month	Number of eligible children under 6	Number of eligible children under 6 under shared custody	Number of eligible children between 6 and 17	Number of eligible children between 6 and 17 under shared custody	Number of eligible children with a disability
July - 2024	2		2		
August	2		2		
September	2		2		
October	2		2		
November	2		2		
December	2		2		
January - 2025	2		2		
February	2		2		
March	2		2		
April	2		2		
May	1		3		
June	1		3		

# Canada Child Benefit

## Calculation of benefits for July 2024 to June 2025

<b>Basic benefit</b>	27,230.33		1
Benefit reduction:			
Taxpayer's 2023 adjusted net income	151,020.00		2
Spouse's 2023 adjusted net income	3,200.00		3
Total family adjusted net income (Line 2 + Line 3) Subtotal	154,220.00		4
Less: Universal Child Care Benefit (UCCB)			5
Universal Child Care Benefit repayment			6
Less: Registered Disability Savings Plan (RDSP) income			7
Registered Disability Savings Plan repayment			8
2023 family adjusted net income	154,220.00		9
First Phase-out amount for reduction	34,863.00		10
Income over first phase-out amount (maximum \$40,674) (Line 9 - Line 10)	40,674.00		11
Reduction %	23.00		12
First Phase-out Reduction amount (Line 11 x Line 12)	9,355.00		13
Second Phase-out amount for reduction (maximum \$75,537)	75,537.00		14
Income over the second phase-out amount (Line 9 - Line 14)	78,683.00		15
Reduction %	9.50		16
Second Phase-out Reduction amount (Line 15 x Line 16)	+ 7,474.89	+	17
Total reduction (Line 13 + Line 17)	= 16,829.89	=	18
Estimated Canada Child Benefit Amount (Line 1 - Line 18)	+ 10,400.44	+	19
<b>Child Disability Benefit supplement</b>			
Basic benefit			20
Benefit reduction:			
2023 family adjusted net income	154,220.00		21
Phase-out amount for reduction	75,537.00		22
Excess amount over phase out amount (Line 21 - Line 22)	78,683.00		23
Reduction %			24
Reduction Amount (Line 23 x Line 24)	-	-	25
Subtotal	+	+	26
Total benefit (Line 19 + Line 26)	10,400.44		27
Amount from Line 27	10,400.44	28	
<b>ESTIMATED Provincial or Territorial Child Benefit (all provinces except Alberta)</b>	+ 307.52	29a	
<b>Estimated Canada Child Benefit for July 2024 to June 2025</b>			
- if less than \$240, amount is payable as a lump sum in July 2024 (Line 28 + 29a)	10,707.96	30	
<b>ESTIMATED Monthly Canada Child Benefit</b>	892.33	31	

This worksheet is for information purposes only.

The calculation of these benefits is an estimate based on the federal and provincial legislation available to us. Canada Revenue Agency will calculate the actual benefits, which may differ from this estimate.

# B.C. Family Benefit

## Qualified dependants

Name	Birthdate	Shared Custody
Linda Musician	2017/04/01	No
Larry Musician	2018/04/01	No
Donna, Musician	2019/04/01	No
Donald Musician	2020/04/01	No

Payment month	Number of eligible children under 18	Number of eligible children below 18 under shared custody
July - 2024	4	
August	4	
September	4	
October	4	
November	4	
December	4	
January - 2025	4	
February	4	
March	4	
April	4	
May	4	
June	4	

## B.C. Family Benefit

### Part A

Basic benefit:	1st child	\$145.83 /month	1,750.00
	2nd child	\$91.67 /month	1,100.00
	3rd and each additional child	\$75 /month	1,800.00
	Supplement for single parent	\$41.67 /month	
Total basic benefit			4,650.00 A.1

### Benefit reduction:

Taxpayer's 2023 adjusted income	151,020.00
Spouse's 2023 adjusted income	3,200.00
Subtotal	154,220.00
Less: Universal Child Care Benefit (UCCB)	-
Universal Child Care Benefit repayment	+
Less: Registered Disability Savings Plan (RDSP) income	-
Registered Disability Savings Plan repayment	+
2023 family adjusted net income	= 154,220.00
Less	- 27,354.00
Subtotal	= 126,866.00
Reduction rate	x 4.00 %
Total reduction	= 5,074.64 A.2
Total benefit	(Line A.1 - A.2) = A

### Part B

Basic benefit:	1st child	\$64.58 /month	775.00
	2nd child	\$62.50 /month	750.00
	3rd and each additional child	\$60.41 /month	1,450.00
Total basic benefit			2,975.00 B.1

### Benefit reduction:

2023 family adjusted net income	= 154,220.00
Less	- 87,533.00
Subtotal	= 66,687.00
Reduction rate	x 4.00 %
Total reduction	= 2,667.48 B.2
Total benefit	(Line B.1 - B.2) = B

Benefit (Greater of A or B)	307.52 C
Estimated British Columbia Family Benefit for July 2024 to June 2025	
Amount from Line C	307.52
Estimated Monthly B.C. Family Benefit	25.63

This worksheet is for information purposes only.

The calculation of these benefits is an estimate based on the federal and provincial legislation available to us. Canada Revenue Agency will calculate the actual benefits, which may differ from this estimate.

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Instalments

# 2024 Instalments

## Requirement to pay instalments

Quarterly instalment payments are required if, in 2024 and **either** 2023 or 2022, your **net tax owing** is more than \$3,000 (\$1,800 for Québec residents). Only one instalment payment is required if your chief source of income in 2024 is from farming or fishing and your net tax owing in each of 2024, 2023 and 2022 is more than \$3,000 (\$1,800 for Québec residents).

Enter 1 to transfer refund to next year's instalment account

48800

Is farming or fishing your chief source of income?

☐ Yes

☒ No

## Instalment base details

	2024 Estimate	2023	2022
Net federal tax (line 42000)		14,75710	
Social benefits repayment (line 42200)	+	7,48671	+
Provincial or territorial tax (line 42800 plus line 43200)	+	9,52330	+
Total payable	+	4,00000	+
Total income tax deducted (line 43700 plus line 43900)		16,60000	
Refundable abatements (line 44000) plus federal refundable First Nations abatement (line 44100)	+		+
Refundable medical expense supplement (line 45200)	+		+
Canada workers benefit (line 45300)	+		+
Canada training credit (line 45350)	+		+
Refund of investment tax credit (line 45400)	+		+
Part XII.2 trust tax credit (line 45600)	+		+
Eligible educator school supply tax credit (line 46900)	+		+
Canadian journalism labour tax credit (line 47555)	+		+
Return of Fuel Charge Proceeds to Farmers Tax Credit (line 47556)	+		+
Air Quality Improvement Tax Credit (2022 and later tax years) (line 47557)	+		+
Provincial or territorial tax credits (line 47900)	+		+
Yukon business carbon price rebate (line 63855 of Form YT479)	-	-	-
Total credits	=	16,60000	=
Net tax owing (total payable minus total credits)	=	4,00000	=
Net tax owing	4,00000		
CPP payable on self-employment earnings	+		+
Employment insurance premiums payable on self-employment (line 42120)	+		+
Total tax payable	=	4,00000	=

## Instalment payment options

☒ quarterly based on estimated 2024 instalment base

☐ quarterly based on 2023 instalment base

☐ quarterly based on 2022 and 2023 instalment base

☐ December 31 payment if chief source of income is from farming or fishing

☐ instalments are not required

## Instalment payments

March 15, 2024	1,00000
June 15, 2024	1,00000
September 15, 2024	1,00000
December 15, 2024	1,00000
Total	4,00000
December 31, 2024 (Farmers and fisherman only)	
March 15, 2025	1,00000



Total qualifying subscription expenses

Digital news subscription tax credit - line 31350

Maximum

Total income tax deducted - line 43700

T4 slips	1,000	00
T4A slips		
T4A (OAS) slip		
T4A (P) slip		
T4A (RCA) slip		
T4E slip		
T4RIF slips		
T4RSP slips	15,600	00
T5013 slips		
T1032 line P - Pension Transferee		
Québec tax deducted (if not filing Québec return)		
Subtotal	16,600	00
Less: T1032 line P - Pensioner		
Total	16,600	00

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# Other income

**Taxable amount of dividends from taxable Canadian corporations - lines 12010 and 12000**

Taxable amount of dividends other than eligible dividends (specify):

Never Say Die Record Company paid him		89,700	00
Enter this amount on line 12010 of your return.	12010	89,700	00

Taxable amount of eligible dividends (specify):

Enter this amount on line 12000 of your return.	12000	89,700	00
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# RRSP deduction limit

## 2024 RRSP deduction limit

2023 earned income from line 25 below	9,450	x 18%	1,701	A
Lesser of A or \$31,560			1,701	
Less: 2023 pension adjustment				
2024 past service pension adjustment				
Plus: 2024 pension adjustment reversal from T10 slip				
Subtotal			1,701	
2023 RRSP deduction limit				
Less: 2023 RRSP and SPP deduction				
Contributions to foreign retirement plan (RC267/RC268/RC269)				
Unused RRSP deduction room				
2024 RRSP deduction limit			1,701	
Less: RRSP contributions you made but did not deduct on your 2023 return				
Additional RRSP contributions you can make and deduct on your 2024 return			1,701	

## 2023 earned income

The line numbers in brackets below refer to the numbers on your 2023 return where you reported your income.

Employment earnings (lines 10100 and 10400)	16,500	1		
Annual union, professional, or like dues (line 21200) that relate to your employment earnings		2		
Employment expenses (line 22900) that relate to your employment earnings		3		
Add lines 2 and 3				
Line 1 minus line 4 (if negative, enter '0')	16,500			
Net income from a business you carried on alone or as an active partner (lines 13500 to 14300)				5
Disability payments you received from the Canada or Quebec Pension Plan (line 11410)				6
Royalties for a work or invention of which you were the author or inventor (line 10400)				7
Net rental income from real property (line 12600)				8
Support payments that you include in income for the year (line 12800)				9
Net research grants you received (line 10400)				10
Employee profit-sharing plan allocation (line 10400)				11
Unemployment benefit plan payments (line 10400)				12
Income contributed to an amateur athlete trust in 2023				13
Postdoctoral fellowship income (T4A box 210)				14
Other income				15
Add lines 5 to 16			16,500	16
Current-year loss from a business you carried on alone or as an active partner (lines 13500 to 14300)				17
Amount included at line 6 above that represents the taxable portion of gains on the disposition of eligible capital property				18
Current-year rental loss from real property (line 12600)				19
Support payments that you deduct for the year (line 22000)				20
Other deductions				21
Add lines 18 to 22			7,050	22
Earned income - Pre-bankruptcy				23
2023 earned income (line 17 minus line 23 plus line 24)			9,450	24

# Transfers to RRSP

## Eligible income transferred to your RRSP

RRSP refunds of premiums or RRIF designated benefits
Retiring allowances
Amounts designated by an estate or trust for eligible pension income and certain DPSP payments received by the estate or trust
Lump-sum amounts payable from non-registered pension plans for services you, your spouse or former spouse performed in a period while not a resident in Canada. (Include only those amounts that are not deducted because of a tax treaty with another country)
Part of a lump sum payment from a DPSP that represents shares of certain corporations whose cost you elected to include in income
Lump-sum amounts from custodial, trustee or annuity American Individual Retirement Accounts (IRAs) received in the year. (Include only those amounts that are derived from amounts contributed to the IRA by you, your spouse, or former spouse that would be taxable in the United States if you were a resident of the United States)
RRSP commutation payments directly transferred by the issuer of your RRSP
Excess amounts from a RRIF directly transferred by the carrier of your RRIF
<b>Total income transferred to your RRSP</b>

52,000	00
52,000	00

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Rental

# Summary of Rental Income

Address of property	Gross Income	Net Income
	700 00	(7,050 00)
Totals	<NIL>	(7,050 00)

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Repay

# Social benefits repayment

## Line 23500 - Social benefits repayment

EI benefits repayment from line 14 in Chart 1

OAS and net federal supplements repayment from line 19 in Chart 2

Social benefits repayment. Enter this amount on lines 23500 and 42200 of your return.

7,486 71 3

## Chart 1 - Employment Insurance (EI) benefits repayment

Enter the amount from box 15 if the  
repayment rate in box 7 is 30%

Enter the amount from box 30

Less: CERB repayment deducted on Line 23200 in 2020

CERB repayment deducted on Line 23210 in 2021

Repayments tax-exempt under the Indian Act (T90)

Line 1 minus line 2 (if negative, enter "0")

Enter the amount from line 23400 of your return

Universal Child Care Benefit repayment (from line 21300 of your return)

RDSP income repayment (included in the amount at line 23200 of your return)

Add lines 4, 5 and 6

Universal Child Care Benefit (UCCB) (from line 11700 of your return)

Registered disability savings plan (RDSP) income (line 12500 of your return)

Line 7 minus lines 8 and 9 (if negative enter 0)

Minus: base amount

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

Enter the amount from line 3 or 12, whichever is less

EI benefits repayment:

Multiply the amount on line 13 by 30%

## Chart 2 - Old Age Security (OAS), net federal supplement and Canada Recovery Benefit repayment

Amount from line 11300 of your return

Amount from line 14600 of your return

Add lines 1 and 2.

Overpayment of Old Age Security benefits recovered (box 20 of your T4A(OAS) slip)

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

Amount from line 23400 of your return

EI benefits repayment from line 14 in chart 1

Universal Child Care Benefit (UCCB) (line 11700 of your return)

Registered disability savings plan (RDSP) income (line 12500 of your return)

Add lines 7, 8 and 9

Line 6 minus line 10

Universal Child Care Benefit repayment (line 21300 of your return)

RDSP income repayment (included in the amount at line 23200 of your return)

Add lines 12 and 13.

Add lines 11 and 14.

Base amount

Line 15 minus line 16 (if negative, enter "0")

Multiply the amount on line 17 by 15%

OAS and net federal supplements repayment: Enter line 5 or line 18, whichever is less

7,486 71 19

# Social benefits repayment

**Other payments deduction**

Other payments from line 14700 of your return	
Less: Net federal supplements repaid	
<b>Other payments deduction</b> (Enter this amount on line 25000 of your return)	

	1
	2
	3

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Warning Info	Do not file this form as it is draft. It will be available in a future release.
Warning Info	Please select a method of contact.
Warning T4	Do not file this form as it is draft. It will be available in a future release.
Warning T4AOAS	Do not file this form as it is draft. It will be available in a future release.
Warning T4AP/1	Taxpayer is over 60, but has no CPP income. Is this correct?
Warning T4RSP	Do not file this form as it is draft. It will be available in a future release.
Warning T5	Do not file this form as it is draft. It will be available in a future release.
Warning Dependant	Do not file this form as it is draft. It will be available in a future release.
Warning T1	Do not file this form as it is draft. It will be available in a future release.
Warning T1	Please verify allowable deduction for support payments.
Warning T1 Condensed	Do not file this form as it is draft. It will be available in a future release.
Warning S5	Do not file this form as it is draft. It will be available in a future release.
Warning S8	Do not file this form as it is draft. It will be available in a future release.
Warning S9	Do not file this form as it is draft. It will be available in a future release.
Warning BC428	Do not file this form as it is draft. It will be available in a future release.
Warning T183	Do not file this form as it is draft. It will be available in a future release.
Warning T776#1	Do not file this form as it is draft. It will be available in a future release.
Warning T776#1/1	The street address, city, province and postal code must be completed on this financial statement.
Warning T776#1/1	The street address, city, province and postal code must be completed on this financial statement.
Warning T776#1/1	The street address, city, province and postal code must be completed on this financial statement.
Warning T776#1/1	The street address, city, province and postal code must be completed on this financial statement.
Warning T776CCASummary#1	Please indicate whether the individual was associated with one or more EPOPs during the fiscal period for purposes of allocating the immediate expensing limit.
Warning T936	Do not file this form as it is draft. It will be available in a future release.
Warning CarryFWD	Do not file this form as it is draft. It will be available in a future release.
Warning Rental	Do not file this form as it is draft. It will be available in a future release.
Warning CCB	Do not file this form as it is draft. It will be available in a future release.
Warning Donations	Do not file this form as it is draft. It will be available in a future release.
Warning Instalments	Do not file this form as it is draft. It will be available in a future release.
Warning Medical	Period for medical expense claim must end within the current taxation year.
Warning OtherCredits	Do not file this form as it is draft. It will be available in a future release.
Warning OtherIncome	Do not file this form as it is draft. It will be available in a future release.
Warning RRSPLimit	Do not file this form as it is draft. It will be available in a future release.
Warning RRSPTransfer	Do not file this form as it is draft. It will be available in a future release.
Warning Repay	Do not file this form as it is draft. It will be available in a future release.
Warning Support	Do not file this form as it is draft. It will be available in a future release.
Warning CCB(BC)	Do not file this form as it is draft. It will be available in a future release.
Warning T1Summary	Do not file this form as it is draft. It will be available in a future release.
Warning NRTC	Do not file this form as it is draft. It will be available in a future release.
Warning Slips	Do not file this form as it is draft. It will be available in a future release.
Notice T4/1	T4 Box 16 (CPP premiums) may be incorrect. CRA's formula suggests \$773.50. Please check.
Notice Dependant/5	Dependant should file their own return to ensure they receive any entitled credits.
Notice Dependant/6	Dependant should file their own return to ensure they receive any entitled credits.
Notice Dependant/6	Dependant's income is zero. Is this correct?
Notice Dependant/7	Dependant should file their own return to ensure they receive any entitled credits.
Notice Dependant/8	Dependant should file their own return to ensure they receive any entitled credits.
Notice T1	Taxpayer must repay all or a portion of the OAS pension received.
Notice T1	CPP overpayment has been calculated at line 44800. Please review the entries made on the T4 slip to ensure all amounts have been entered correctly.
Notice T1	Tax owing must be remitted to the CRA by April 30th to avoid penalties.
Notice T1	This return should be filed by April 30th to avoid late filing penalties.
Notice T1206	If any income reported by taxpayer is taxable as 'split income', enter the details on Form T1206.
Notice Instalments	Taxpayer must make quarterly instalment payments.
Notice OtherDeduct	Taxpayer has investment income. Are there carrying charges or interest expenses that could be deducted?
Override Info	Net income (No difference)
Override Rental	Gross Income - Total (ProFile: 700.00)

SIN: 527000061		Name: Musician, Buddy	Date: 2024/04/01
Override Donations	Total charitable donations (ProFile: 3,000.00)		
Override Instalments	Total tax payable (2024 Estimate) (ProFile: 0.00)		
Override Instalments	Total tax payable (2023) (ProFile: 31,767.11)		
Override Instalments	InstalmentOption (ProFile: 0)		
Override Medical	End date of claim coverage (No difference)		
Override Medical/1	Medical expenses claim (No difference)		
Override Medical/2	Medical expenses claim (No difference)		
Override Medical/3	Medical expenses claim (No difference)		

# Carryforward Summary

	Beginning balance	End balance
<b>RRSP</b>		
RRSP deduction limit		1,701 00
<b>Losses</b>		
<b>Business year-end changes</b>		
<b>Capital gains</b>		
<b>Capital gains deduction</b>		
Investment expenses claimed in previous years		7,050 00
Investment income claimed in prior years		89,700 00
Capital gains exemption available	500,000 00	500,000 00
<b>Provincial amounts</b>		
<b>Other unused amounts</b>		

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Summary

	Buddy	
<b>Total income</b>		
Employment *	10100	16,500
Old Age Security	11300	7,487
CPP/QPP benefits	11400	
Other pensions	11500	
Split-pension amount	11600	
Universal Child Care Benefit	11700	
Employment Insurance	11900	
Taxable dividends	12000	89,700
Interest	12100	
Limited partnership	12200	
RDSP	12500	
Rental	12600	(7,050)
Taxable capital gains	12700	
Support payments	12800	
RRSP	12900	52,000
Other *	13000	
Self-employment *	13500	
Workers' compensation and social assistance	14700	
<b>Total income</b>	<b>15000</b>	<b>158,637</b>
<b>Net income</b>		
RPP	20700	
RRSP *	20800	
Split-Pension Deduction	21000	
Union and professional dues	21200	
UCCB repayment	21300	
Child care expenses	21400	
Disability supports deduction	21500	
Business investment loss	21700	
Moving expenses	21900	
Support payments	22000	
Carrying charges and interest	22100	
CPP/QPP/PIPP *	22200	130
Exploration and development	22400	
Employment expenses	22900	
Social benefits repayment	23500	7,487
Other deductions *	23100	
<b>Net income</b>	<b>23600</b>	<b>151,020</b>
<b>Taxable income</b>		
Canadian Forces personnel	24400	
Security options deductions	24900	
Other payments deduction	25000	
Losses of other years *	25100	
Capital gains deduction	25400	
Northern residents	25500	
Additional deductions	25600	
<b>Taxable income</b>	<b>26000</b>	<b>151,020</b>
<b>2024 Estimated</b>	Buddy	
GST/HST credit		
Provincial tax credit		
Climate Action Incentive		
Child Tax Benefit		10,708 00
RRSP contribution limit		1,701 00

\* More than one line is considered

2023 Tax Summary (Federal)

	Buddy	
<b>Non-refundable tax credits</b>		
Basic personal amount	30000	15,000
Age amount	30100	
Spouse / eligible dependant *	30300	11,800
Family caregiver amount	30500	
Infirm/caregiver *	30425	7,999
CPP/QPP/PPIP/EI *	30800	912
Volunteer firefighters' amount*	31220	
Canada employment amount	31260	1,368
Home accessibility expenses	31285	
Home buyers' amount *	31270	
Adoption expenses	31300	
Digital news subscription expenses	31350	
Pension income amount	31400	
Disability amount	31600	
Transfers *	31800	8,000
Interest on student loans	31900	
Tuition / education	32300	
Medical expenses	33200	
<b>Subtotal</b>	<b>33500</b>	<b>45,079</b>
Credit at 15%	33800	6,762
Donations and gifts	34900	842
<b>Non-refundable tax credits</b>	<b>35000</b>	<b>7,604</b>
<b>Total payable</b>		
Federal tax	40400	30,461
Non-refundable tax credits	35000	7,604
Dividend tax credit	40425	8,100
Min. tax carry-over/other *	42600	
<b>Basic federal tax</b>	<b>42900</b>	<b>14,757</b>
Non resident surtax		
Foreign tax credits / other	40500	
<b>Federal tax</b>	<b>40600</b>	<b>14,757</b>
Political/inv. tax credit/other *	41000	
Labour-sponsored tax credit	41400	
Alternative minimum tax	41700	
CWB Prepayment (RC210)	41500	
Special Taxes	41800	
<b>Net federal tax</b>	<b>42000</b>	<b>14,757</b>
CPP contributions payable	42100	
EI self-employment	42120	
Social benefits repayment	42200	7,487
Provincial/territorial tax	42800	9,523
<b>Total payable</b>	<b>43500</b>	<b>31,767</b>
<b>Total credits</b>		
Income tax deducted *	43700	16,600
QC or YT abatement *	44000	
CPP/EI overpayment *	44800	4,727
Medical expense supplement	45200	
CWB (Schedule 6)	45300	
Canada training credit (CTC)	45350	
Other credits *	45400	
GST/HST rebate	45700	
School supply credit	46900	
Canadian journalism labour tax credit	47555	
Return of Fuel Charge Proceeds to Farmers Tax Credit	47556	
Air quality improvement tax credit	47557	
Instalments	47600	
Provincial tax credits	47900	
<b>Total credits</b>	<b>48200</b>	<b>21,327</b>
<b>Balance owing (refund)</b>		<b>10,441</b>
<b>Combined balance (refund)</b>		<b>10,441</b>

T1Summary

2023 Tax Return Summary

<b>Taxpayer personal information</b>	<b>Spousal information</b>
SIN 527 000 061	SIN 527 000 129
Name Musician, Buddy	Name Natasha
Care of	Birthdate 1997/06/06
Street address 111 WWW Apt #	
P.O. Box, R.R.	
City Vancouver	
Province British Columbia	
Postal code V4H 3W4	
Home phone (604) 111-1111	
Birthdate 1955/08/28	
Marital status Married	

<b>Total income</b>					
Employment income (box 14 on all T4 slips)	10100	16,500	00		
Old Age Security pension (box 18 on the T4A(OAS) slip)	11300	7,486	71		
Taxable amount of dividends from taxable Canadian corporations	12000	89,700	00		
Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	12010	89,700	00		
Rental income Gross 12599		Net 12600	(7,050) 00		
RRSP income (from all T4RSP slips)	12900	52,000	00		
<b>Total income 15000</b>		158,636	71 ▶ 158,636 71		
<b>Net income</b>					
Support payments made Total 21999	4,800	00	Allowable deduction 22000		
Deduction for CPP or QPP enhanced contributions on employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	22215	130	00		
Add lines 20700 to 22400, 22900, 23100, 23200 and 23210.	23300	130	00 ▶ 130 00		
Line 15000 minus line 233 (if negative, enter "0"). This is your net income before adjustments.	23400	158,506	71		
Social benefits repayment (if you reported income on line 11300, 119, or 146, see line 23500 in the guide)	23500	7,486	71 •		
<b>Net income 23600</b>		151,020	00		
<b>Taxable income</b>					
	<b>Taxable income 26000</b>	151,020	00		
<b>Non-refundable tax credits</b>					
Basic personal amount (maximum \$15,000)	30000	15,000	00		
Spouse or common-law partner amount (if negative, enter "0")	30300	11,800	00		
Canada caregiver amount for other infirm dependants age 18 or older	30450	7,999	00		
CPP or QPP contributions through employment (maximum \$3,754.45)	30800	643	50 •		
Employment Insurance premiums from box 18 on all T4 slips (maximum \$1,002.45)	31200	268	95 •		
Canada employment amount (see the guide) (maximum \$1,368)	31260	1,368	00		
Tuition and education amounts transferred from a child	32400	8,000	00		
Medical expenses (attach receipts) 33099	2,000	00			
Minus: \$2,635 or 3% of line 23600, whichever is less		2,635	00		
Add lines 1 to 26	33500	45,079	45		
<b>Multiply the amount on line 26 by 15%</b>		= 33800	6,761	92	
Donations and gifts 3,000 00		Credit 34900	842	00	
<b>Total federal non-refundable tax credits: 27 and 28. 35000</b>			7,603	92	
<b>Refund or Balance owing</b>					
	<b>Net federal tax. 42000</b>	14,757	10		
Social benefits repayment (enter the amount from line 23500)	42200	7,486	71		
<b>Provincial or territorial tax</b>	42800	9,523	30		
	<b>Total payable 43500</b>	31,767	11 •		
Total income tax deducted (from all information slips)	43700	16,600	00 •		
Canada Pension Plan overpayment (enter your excess contributions)	44800	4,726	50 •		
<b>Total credits 48200</b>		21,326	50 ▶ 21,326 50		
	<b>Total payable minus total credits</b>	10,440	61		



Balance owing 48500 10,440|61 •

2024 Estimated

Child Tax Benefit	Annual	10,708 00	Monthly	892 00
RRSP contribution limit				1,701 00

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Comparative

	2023	2022
<b>Total income</b>		
Employment *	10100	16,500
Old Age Security	11300	7,487
CPP/QPP benefits	11400	
Other pensions	11500	
Split-pension amount	11600	
Universal Child Care Benefit	11700	
Employment Insurance	11900	
Taxable dividends	12000	89,700
Interest	12100	
Limited partnership	12200	
RDSP	12500	
Rental	12600	(7,050)
Taxable capital gains	12700	
Support payments	12800	
RRSP	12900	52,000
Other *	13000	
Self-employment *	13500	
Workers' compensation and social assistance	14700	
<b>Total income</b>	<b>15000</b>	<b>158,637</b>
<b>Net income</b>		
RPP	20700	
RRSP *	20800	
Split-Pension Deduction	21000	
Union and professional dues	21200	
UCCB repayment	21300	
Child care expenses	21400	
Disability supports deduction	21500	
Business investment loss	21700	
Moving expenses	21900	
Support payments	22000	
Carrying charges and interest	22100	
CPP/QPP/PIPP *	22200	130
Exploration and development	22400	
Employment expenses	22900	
Social benefits repayment	23500	7,487
Other deductions *	23100	
<b>Net income</b>	<b>23600</b>	<b>151,020</b>
<b>Taxable income</b>		
Canadian Forces Personnel	24400	
Security options deductions	24900	
Other payments deduction	25000	
Losses of other years *	25100	
Capital gains deduction	25400	
Northern residents	25500	
Additional deductions	25600	
<b>Taxable income</b>	<b>26000</b>	<b>151,020</b>

2024 Estimated

GST/HST credit	
Provincial tax credit	
Climate Action Incentive	
Child Tax Benefit	10,708.00
RRSP contribution limit	1,701.00

\* More than one line is considered

Comparative Tax Summary (Federal)

	2023	2022
<b>Non-refundable tax credits</b>		
Basic personal amount	30000	15,000
Age amount	30100	
Spouse/eligible dependant *	30300	11,800
Family caregiver amount	30500	
Infirm dependants	30425	7,999
CPP/QPP/PPIP/EI *	30800	912
Volunteer firefighters' amount*	31220	
Canada employment amount	31260	1,368
Home accessibility expenses	31285	
Home buyers/Home renovation *	31270	
Adoption expenses	31300	
Digital news subscription expenses	31350	
Pension income amount	31400	
Disability amount	31600	
Transfers *	31800	8,000
Interest on student loans	31900	
Tuition/education	32300	
Medical expenses	33200	
<b>Subtotal</b>	<b>33500</b>	<b>45,079</b>
Credit at 15%	33800	6,762
Donations and gifts	34900	842
<b>Non-refundable tax credits</b>	<b>35000</b>	<b>7,604</b>
<b>Total payable</b>		
Federal tax	40400	30,461
Non-refundable tax credits	35000	7,604
Dividend tax credit	40425	8,100
Min. tax carry-over/other *	42600	
<b>Basic federal tax</b>	<b>42900</b>	<b>14,757</b>
<b>Non resident surtax</b>		
Foreign tax credits/other	40500	
<b>Federal tax</b>	<b>40600</b>	<b>14,757</b>
Political/inv. tax credit *	41000	
Labour-sponsored tax credit	41400	
Alternative minimum tax	41700	
CWB (RC210)	41500	
Special Taxes	41800	
<b>Net federal tax</b>	<b>42000</b>	<b>14,757</b>
CPP contributions payable	42100	
EI self-employment	42120	
Social benefits repayment	42200	7,487
Provincial/territorial tax	42800	9,523
<b>Total payable</b>	<b>43500</b>	<b>31,767</b>
<b>Total credits</b>		
Income tax deducted *	43700	16,600
QC or YT abatement *	44000	
CPP/EI overpayment *	44800	4,727
Medical expense supplement	45200	
CWB (Schedule 6)	45300	
Canada training credit (CTC)	45350	
Other credits	45400	
GST/HST rebate	45700	
School supply credit	46900	
Canadian journalism labour tax credit	47555	
Return of Fuel Charge Proceeds to Farmers Tax Credit	47556	
Air quality improvement tax credit	47557	
Instalments	47600	
Provincial tax credits	47900	
<b>Total credits</b>	<b>48200</b>	<b>21,327</b>
<b>Balance owing (refund)</b>		<b>10,441</b>

# Comparative NRTC Summary

Non-refundable tax credits	Federal			Provincial	
	2023	2023	2022	2021	2020
		BC			
Basic personal amount	15,000 00	11,981.00			
Age amount (if you were born in 1958 or earlier)					
Spouse or common-law partner amount	11,800 00	8,085.00			
Amount for an eligible dependant					
Family caregiver amount					
Amount for infirm dependants age 18 or older	7,999 00				
Amount for dependent children born 2005 or later					
Senior supplementary amount (if born in 1958 or earlier)					
Amount for young children					
CPP or QPP contributions	643 50	643.50			
CPP or QPP contributions on self-employment and other earnings					
Employment Insurance premiums	268 95	268.95			
Volunteer firefighters' amount					
Search and rescue volunteers' amount					
Volunteer emergency medical first responders' amount					
Child care amount					
Canada employment amount	1,368 00				
Children's fitness amount					
Fitness amount					
Children's arts amount					
Home accessibility expenses					
Home buyers' amount					
Adoption Expenses					
Digital news subscription expenses					
Home renovation expenses					
Pension income amount					
Children's wellness tax credit					
Caregiver amount		5,243.00			
Disability amount					
Disability amount transferred from a dependant					
Teacher school supply amount					
Interest paid on your student loans					
Tuition and education amounts					
Tuition and education amounts transferred from a child	8,000 00	8,000.00			
Amounts transferred from your spouse or common-law partner					
Family tax benefit					
Allowable portion of medical expenses					
Subtotal	45,079 45	34,221.45			
Credit	6,761 92	1,731.61			
Donations and gifts	842 00	480.52			
Farmers' food donation tax credit					
Non-refundable tax credits	7,603 92	2,212.13			

# 5 Year Tax Summary (Federal)

	2023	2022	2021	2020	2019
<b>Total income</b>					
Employment *	10100	16,500			
Old Age Security	11300	7,487			
CPP/QPP benefits	11400				
Other pensions	11500				
Split-pension amount	11600				
Universal Child Care Benefit	11700				
Employment Insurance	11900				
Taxable dividends	12000	89,700			
Interest	12100				
Limited partnership	12200				
RDSP	12500				
Rental	12600	(7,050)			
Taxable capital gains	12700				
Support payments	12800				
RRSP	12900	52,000			
Other *	13000				
Self-employment *	13500				
Workers' compensation and social assistance	14700				
<b>Total income</b>	<b>15000</b>	<b>158,637</b>			
<b>Net income</b>					
RPP	20700				
RRSP *	20800				
Split-pension deduction	21000				
Union and professional dues	21200				
UCCB repayment	21300				
Child care expenses	21400				
Disability supports deduction	21500				
Business investment loss	21700				
Moving expenses	21900				
Support payments	22000				
Carrying charges and interest	22100				
CPP/QPP/PPIP *	22200	130			
Exploration and development	22400				
Employment expenses	22900				
Social benefits repayment	23500	7,487			
Other deductions *	23100				
<b>Net income</b>	<b>23600</b>	<b>151,020</b>			
<b>Taxable income</b>					
Canadian Forces personnel	24400				
Security options deductions	24900				
Other payments deduction	25000				
Losses of other years *	25100				
Capital gains deduction	25400				
Northern residents	25500				
Additional deductions	25600				
<b>Taxable income</b>	<b>26000</b>	<b>151,020</b>			

	2023	2022	2021	2020	2019
<b>Non-refundable tax credits</b>					
Basic personal amount	30000	15,000			
Age amount	30100				
Spouse / eligible dependant *	30300	11,800			
Family caregiver amount	30500				
Infirm/caregiver *	30425	7,999			
CPP/QPP/PPIP/EI *	30800	912			
Volunteer firefighters' amount*	31220				
Canada employment amount	31260	1,368			
Home accessibility expenses	31285				
Home buyers' amount	31270				
Adoption expenses	31300				
Digital news subscription expenses	31350				
Pension income amount	31400				
Disability amount	31600				
Transfers *	31800	8,000			
Interest on student loans	31900				
Tuition / education	32300				
Medical expenses	33200				
<b>Subtotal</b>	<b>33500</b>	<b>45,079</b>			
Credit at 15%	33800	6,762			
Donations and gifts	34900	842			
<b>Non-refundable tax credits</b>	<b>35000</b>	<b>7,604</b>			
<b>Total payable</b>					
Federal tax	40400	30,461			
Non refundable tax credits	35000	7,604			
Dividend tax credit	40425	8,100			
Min. tax carry-over/other *	42600				
<b>Basic federal tax</b>	<b>42900</b>	<b>14,757</b>			
Non resident surtax					
Foreign tax credits / other *	40500				
<b>Federal tax</b>	<b>40600</b>	<b>14,757</b>			
Political/inv. tax credit/other *	41000				
Labour-sponsored tax credit *	41400				
Alternative minimum tax	41700				
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Special Taxes	41800				
<b>Net federal tax</b>	<b>42000</b>	<b>14,757</b>			
CPP contributions payable	42100				
EI self-employment	42120				
Social benefits repayment	42200	7,487			
Provincial/territorial tax	42800	9,523			
<b>Total payable</b>	<b>43500</b>	<b>31,767</b>			

	2023	2022	2021	2020	2019
<b>Total credits</b>					
Income tax deducted *	43700	16,600			
QC or YT abatement *	44000				
CPP/EI overpayment *	44800	4,727			
Climate action incentive					
Medical expense supplement	45200				
CWB (Schedule 6)	45300				
Canada training credit (CTC)	45350				
Other credits *	45400				
GST / HST rebate	45700				
School supply credit	46900				
Canadian journalism labour tax credit	47555				
Return of Fuel Charge Proceeds to					
Farmers Tax Credit	47556				
Air quality improvement tax credit	47557				
Instalments	47600				
Provincial tax credits	47900				
<b>Total credits</b>	<b>48200</b>	<b>21,327</b>			
<b>Balance owing (refund)</b>		<b>10,441</b>			

\* More than one line is considered

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April 01, 2024

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Buddy Musician  
111 WWW  
Vancouver, British Columbia  
V4H 3W4

Dear Mr Musician:

We enclose one copy of the 2023 income tax return for Buddy Musician for your records. Kindly sign the T183 - Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return and return the signed form to us so that we can proceed the electronic transmission of the tax return on your behalf. We have prepared this return based on the information you provided to us. Keep all information slips, receipts, and other documents for six years, in case CRA asks to see them.

Your return shows a balance owing of \$10,440.61 that must be paid on or before April 30, 2024. You can pay the balance online or at most financial institutions in person using the T1 Remittance voucher. Alternately, you can mail the T1 Remittance voucher and a cheque, made out to the Receiver General, to CRA. Please write your social insurance number on the back of your cheque.

We have calculated that you will need to make tax instalment payments this year totalling \$4,000.00. Please remit these payments to CRA according to the following schedule:

March 15, 2024	\$ 1,000.00
June 15, 2024	\$ 1,000.00
September 15, 2024	\$ 1,000.00
December 15, 2024	\$ 1,000.00
March 15, 2025	\$ 1,000.00

Total estimated federal and provincial Child Benefit of \$10,707.96 are payable for the year starting in July 2024 and ending in June 2025.

Your RRSP deduction limit for 2024 is \$1,701.

If you have any questions about your income tax return, please contact me at .

Sincerely yours,

Enclosure