



# Income Tax and Benefit Return

Protected B when completed

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

For more information, go to [canada.ca/taxes-deceased-file-final-return](https://canada.ca/taxes-deceased-file-final-return).

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

## Step 1 – Identification and other information

8

### Identification

First name

Last name

Mailing address (apartment - number, street)

PO Box

RR

City

Prov./Terr.

Postal code

Email address

By providing an email address, you are **registering** for email notifications and will no longer receive paper mail from the CRA. You **agree** to the **Terms of use** found at [canada.ca/cra-email-notifications-terms](https://canada.ca/cra-email-notifications-terms).

Social insurance  
number (SIN)

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
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Date of birth  
(Year Month Day)

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

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

Marital status on  
December 31, 2024:

- 1 ☐ Married
- 2 ☐ Living common-law
- 3 ☐ Widowed
- 4 ☐ Divorced
- 5 ☐ Separated
- 6 ☐ Single

Your language of correspondence:

☐ English

Votre langue de correspondance :

☐ Français

### Residence information

Your province or territory of residence on December 31, 2024:

Your current province or territory of residence if it is different  
than your mailing address above:

Provinces or territories where your businesses had permanent  
establishments if you were self-employed in 2024:

If you **became** a resident of Canada  
in 2024 for income tax purposes,  
enter your date of entry:

(Month Day)

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
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If you **ceased** to be a resident  
of Canada in 2024 for income  
tax purposes, enter your  
date of departure:

(Month Day)

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

Their first name

Their SIN

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
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|--|--|--|--|--|--|--|--|--|--|

Tick this box if they were self-employed in 2024.

1 ☐

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

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

Amount of UCCB repayment from line 21300 of their return

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |

Do not use this area.

Do not use  
this area.

17200

17100

## Step 1 – Identification and other information (continued)



## Elections Canada

For more information, go to [canada.ca/cra-elections-canada](https://canada.ca/cra-elections-canada).

- A) Do you have Canadian citizenship?  
If **yes**, go to question B. If **no**, skip question B. 1 ☐ Yes 2 ☐ No
- B) As a Canadian citizen, do you authorize the CRA to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are 14 to 17 years of age, the Register of Future Electors? 1 ☐ Yes 2 ☐ No

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18 and your eligibility to vote is confirmed. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

## Indian Act – Exempt income

Tick this box if you have income that is exempt under the Indian Act.

For more information about this type of income, go to [canada.ca/taxes-indigenous-peoples](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 2024 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 2025 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 2024, was **more than CAN\$100,000**? 26600 1 ☐ Yes 2 ☐ No

If **yes**, complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not filing Form T1135 by the due date. For more information, see Form T1135.

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

## Step 2 – Total income

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

|  |             |       |   |                           |   |    |
|--|-------------|-------|---|---------------------------|---|----|
| Employment income (box 14 of all T4 slips)   |             | 10100 |   |                           |   | 1  |
| Tax-exempt income for emergency services volunteers  | 10105       |       |   |                           |   |    |
| Commissions included on line 10100 (box 42 of all T4 slips)                                | 10120       |       |   |                           |   |    |
| Wage-loss replacement contributions  | 10130       |       |   |                           |   |    |
| Other employment income  |             | 10400 | + |                           |   | 2  |
| Old age security (OAS) pension (box 18 of the T4A(OAS) slip)                               |             | 11300 | + |                           |   | 3  |
| CPP or QPP benefits (box 20 of the T4A(P) slip)  |             | 11400 | + |                           |   | 4  |
| Disability benefits included on line 11400 (box 16 of the T4A(P) slip)                     | 11410       |       |   |                           |   |    |
| Other pensions and superannuation  |             | 11500 | + |                           |   | 5  |
| Elected split-pension amount (complete Form T1032)   |             | 11600 | + |                           |   | 6  |
| Universal child care benefit (UCCB) (see the RC62 slip)                                    |             | 11700 | + |                           |   | 7  |
| UCCB amount designated to a dependant  | 11701       |       |   |                           |   |    |
| Employment insurance (EI) and other benefits (box 14 of the T4E slip)                      |             | 11900 | + |                           |   | 8  |
| EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits | 11905       |       |   |                           |   |    |
| Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):    |             |       |   |                           |   |    |
| Amount of dividends ( <b>eligible</b> and <b>other than eligible</b> )                     |             | 12000 | + |                           |   | 9  |
| Amount of dividends ( <b>other than eligible</b> )   | 12010       |       |   |                           |   |    |
| Interest and other investment income (use Federal Worksheet)                               |             | 12100 | + |                           |   | 10 |
| Net partnership income (limited or non-active partners only)                               |             | 12200 | + |                           |   | 11 |
| Registered disability savings plan (RDSP) income (box 131 of the T4A slip)                 |             | 12500 | + |                           |   | 12 |
| Rental income (see Guide T4036)  | Gross 12599 |       |   | Net 12600                 | + | 13 |
| Taxable capital gains (complete Schedule 3)  | 12700       |       |   | 14                        |   |    |
| Capital gains reduction (complete Schedule 3)  | 12701       | –     |   | 15                        |   |    |
| Line 14 minus line 15  | =           |       |   | ▶                         | + | 16 |
| Support payments received (see Guide P102) Total   | 12799       |       |   | Taxable amount 12800      | + | 17 |
| Registered retirement savings plan (RRSP) income (from all T4RSP slips)                    |             | 12900 | + |                           |   | 18 |
| Taxable first home savings account (FHSA) income (see the T4FHSA slip)                     |             | 12905 | + |                           |   | 19 |
| Taxable FHSA income – other (see the T4FHSA slip)  |             | 12906 | + |                           |   | 20 |
| Other income (specify):  |             | 13000 | + |                           |   | 21 |
| Taxable scholarships, fellowships, bursaries and artists' project grants                   |             | 13010 | + |                           |   | 22 |
| Add lines 1 to 13 and lines 16 to 22.  |             | =     |   |                           |   | 23 |
| <b>Self-employment income</b> (see Guide T4002):   |             |       |   |                           |   |    |
| Business income  | Gross 13499 |       |   | Net 13500                 |   | 24 |
| Professional income  | Gross 13699 |       |   | Net 13700                 | + | 25 |
| Commission income  | Gross 13899 |       |   | Net 13900                 | + | 26 |
| Farming income   | Gross 14099 |       |   | Net 14100                 | + | 27 |
| Fishing income   | Gross 14299 |       |   | Net 14300                 | + | 28 |
| Add lines 24 to 28.  |             |       |   |                           |   |    |
| Net self-employment income   | =           |       |   | ▶                         | + | 29 |
| Line 23 plus line 29   |             |       |   | =                         |   | 30 |
| Workers' compensation benefits (box 10 of the T5007 slip)                                  | 14400       |       |   |                           |   | 31 |
| Social assistance payments   | 14500       | +     |   |                           |   | 32 |
| Net federal supplements paid (box 21 of the T4A(OAS) slip)                                 | 14600       | +     |   |                           |   | 33 |
| Add lines 31 to 33 (see line 25000 in Step 4).   | 14700       | =     |   | ▶                         | + | 34 |
| Line 30 plus line 34   |             |       |   | <b>Total income 15000</b> | = | 35 |

**Step 3 – Net income**

Enter the amount from line 35 of the previous page.

36

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 + 37

RRSP deduction (see Schedule 7 and **attach** receipts) 20800 + 38FHSA deduction (see Schedule 15 and **attach** receipts) 20805 + 39Pooled registered pension plan (PRPP) **employer** contributions

(amount from your PRPP contribution receipts) 20810

Deduction for elected split-pension amount (complete Form T1032) 21000 + 40

Annual union, professional, or like dues (receipts and box 44 of all T4 slips) 21200 + 41

Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips) 21300 + 42

Child care expenses (complete Form T778) 21400 + 43

Disability supports deduction (complete Form T929) 21500 + 44

Business investment loss (see Guide T4037)

Gross Period 1 21698 Period 2 21699

Allowable business investment loss deduction 21700 + 45

Moving expenses (complete Form T1-M) 21900 + 46

Support payments made (see Guide P102)

Total 21999 Allowable deduction 22000 + 47

Carrying charges, interest expenses, and other expenses

(use Federal Worksheet) 22100 + 48

Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies) 22200 + •49

Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$838.00) 22215 + •50

Deduction for PPIP premiums on self-employment income (complete Schedule 10) (maximum \$360.96) 22300 + •51

Exploration and development expenses (complete Form T1229) 22400 + 52

Other employment expenses (see Guide T4044) 22900 + 53

Clergy residence deduction (complete Form T1223) 23100 + 54

Other deductions (specify): 23200 + 55

Add lines 37 to 55. 23300 = ► 56

Line 36 minus line 56 (if negative, show in brackets) **Net income before adjustments** 23400 = 57**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 \$79,000**
- 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 \$90,997**

If not, enter "0" on line 23500.

23500 – •58

Line 57 minus line 58 (if negative, enter "0")

If negative, you may have a non-capital loss (see Form T1A) and the negative amount is to be used for certain calculations (go to [canada.ca/line-23600](https://canada.ca/line-23600))**Net income** 23600 = 59

### Step 4 – Taxable income

Enter the amount from line 59 of the previous page.

|   |       |   |  |    |
|---|-------|---|--|----|
| Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)   | 24400 |   |  | 61 |
| Security options deductions (boxes 39, 41, 91 and 92 of all T4 slips or see Form T1212)   | 24900 | + |  | 62 |
| Additional security options deduction (use Federal Worksheet)   | 24901 | + |  | 63 |
| Other payments deduction (enter the amount from line 14700 if you did <b>not</b> enter an amount on line 14600; otherwise, use Federal Worksheet) | 25000 | + |  | 64 |
| Limited partnership losses of other years   | 25100 | + |  | 65 |
| Non-capital losses of other years   | 25200 | + |  | 66 |
| Net capital losses of other years   | 25300 | + |  | 67 |
| Capital gains deduction for qualifying business transfer (complete Form T2048)  | 25395 | + |  | 68 |
| Capital gains deduction (complete Form T657)  | 25400 | + |  | 69 |
| Northern residents deductions (complete Form T2222)   | 25500 | + |  | 70 |
| Additional deductions (specify):  | 25600 | + |  | 71 |
| Add lines 61 to 71.   | 25700 | = |  | 72 |
| Line 60 minus line 72 (if negative, show in brackets)   |       | = |  | 73 |
| Capital gains reduction add-back (complete Schedule 3)  | 25999 | + |  | 74 |
| Line 73 plus line 74 (if negative, enter "0")   | 26000 | = |  | 75 |

## Step 5 – Federal tax

## Part A – Federal tax on taxable income

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

|   | Line 26000 is<br>\$55,867 or less | Line 26000 is more<br>than \$55,867 but not<br>more than \$111,733 | Line 26000 is more<br>than \$111,733 but not<br>more than \$173,205 | Line 26000 is more<br>than \$173,205 but not<br>more than \$246,752 | Line 26000 is more<br>than \$246,752 |           |
|---|-----------------------------------|--|---|---|--------------------------------------|-----------|
| Amount from line 26000                                |                                   |  |   |   |                                      | <b>76</b> |
| Line 76 minus line 77<br>( <b>cannot</b> be negative) | —                                 | —  | —   | —   | —                                    | <b>77</b> |
|   | =                                 | =  | =   | =   | =                                    | <b>78</b> |
| Line 78 multiplied by the<br>percentage from line 79  | ×                                 | ×  | ×   | ×   | ×                                    | <b>79</b> |
|   | =                                 | =  | =   | =   | =                                    | <b>80</b> |
| Line 80 plus line 81                                  | +                                 | +  | +   | +   | +                                    | <b>81</b> |
| <b>Federal tax on<br/>taxable income</b>              | =                                 | =  | =   | =   | =                                    | <b>82</b> |

Enter the amount from line 82 on line 128 and continue at line 83.

### Part B – Federal non-refundable tax credits

Basic personal amount:

If the amount on line 23600 is **\$173,205 or less**, enter \$15,705.

If the amount on line 23600 is **\$246,752 or more**, enter \$14,156.

|  |                    |       |    |
|--|--------------------|-------|----|
| Otherwise, use the Federal Worksheet to calculate the amount to enter. | (maximum \$15,705) | 30000 | 83 |
|--|--------------------|-------|----|

|  |                   |       |   |    |
|--|-------------------|-------|---|----|
| Age amount (if you were born in 1959 or earlier) (use Federal Worksheet) | (maximum \$8,790) | 30100 | + | 84 |
|--|-------------------|-------|---|----|

|   |       |   |    |
|---|-------|---|----|
| Spouse or common-law partner amount (complete Schedule 5) | 30300 | ± | 85 |
|---|-------|---|----|

|  |       |   |  |    |
|--|-------|---|--|----|
| Amount for an eligible dependant (complete Schedule 5) | 30400 | + |  | 86 |
|--|-------|---|--|----|

|   |       |   |  |    |
|---|-------|---|--|----|
| Amount for an eligible dependant (complete Schedule 9)  | 30400 | + |  | 80 |
| Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older |       |   |  |    |

|   |       |   |    |
|---|-------|---|----|
| Canada caregiver amount for spouse or common-law partner, or eligible dependent age 18 or older (complete Schedule 5) | 30425 | † | 87 |
|---|-------|---|----|

|   |       |   |  |    |
|---|-------|---|--|----|
| Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5) | 30450 | + |  | 88 |
|---|-------|---|--|----|

|   |       |   |  |    |
|---|-------|---|--|----|
| Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5) | 30450 | + |  | 88 |
| Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)        |       |   |  |    |

Number of children you are claiming this amount for   × \$2,616 =  +

|   |       |   |         |   |       |   |  |    |
|---|-------|---|---------|---|-------|---|--|----|
| Number of children you are claiming this amount for | 30499 | x | \$2,010 | = | 30500 | + |  | 89 |
| Add lines 83 to 89                                  |       |   |         |   |       | = |  | 89 |

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

Enter the amount from line 90 of the previous page.

91

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

[illegible]



**Part C – Net federal tax**

Enter the amount from line 82.

|  |       |   |     |      |
|--|-------|---|-----|------|
| Federal tax on split income (TOSI) (complete Form T1206)             | 40424 | + |     | 128  |
| Line 128 plus line 129   | 40400 | = |     | 130  |
| Amount from line 35000   |       |   | 131 |      |
| Federal dividend tax credit (use Federal Worksheet)                  | 40425 | + |     | •132 |
| Minimum tax carryover (complete Form T691)                           | 40427 | + |     | •133 |
| Add lines 131 to 133.  |       | = |     |      |
| Line 130 minus line 134 (if negative, enter "0")                     |       |   |     |      |
| <b>Basic federal tax</b>   | 42900 | = |     | 135  |
| Federal surtax on income earned outside Canada (complete Form T2203) |       | + |     | 136  |
| Line 135 plus line 136   |       | = |     | 137  |
| Federal foreign tax credit (complete Form T2209)                     | 40500 | – |     | 138  |
| Line 137 minus line 138  |       | = |     | 139  |
| Recapture of investment tax credit (complete Form T2038(IND))        |       | + |     | 140  |
| Line 139 plus line 140   |       | = |     | 141  |
| Federal logging tax credit   |       | – |     | 142  |
| Line 141 minus line 142 (if negative, enter "0")                     |       |   |     |      |
| <b>Federal tax</b>   | 40600 | = |     | •143 |
| Federal political contribution tax credit (use Federal Worksheet)    |       |   |     |      |
| Total federal political contributions<br>(attach receipts)           | 40900 |   |     |      |
| (maximum \$650)  | 41000 |   |     | •144 |
| Investment tax credit (complete Form T2038(IND))                     | 41200 | + |     | •145 |
| Labour-sponsored funds tax credit                                    |       |   |     |      |
| Net cost of shares of a<br>provincially registered fund              | 41300 |   |     |      |
| Allowable credit   | 41400 | + |     | •146 |
| Add lines 144 to 146.  | 41600 | = |     | 147  |
| Line 143 minus line 147 (if negative, enter "0")                     | 41700 | = |     | 148  |
| Advanced Canada workers benefit (ACWB) (complete Schedule 6)         | 41500 | + |     | •149 |
| Special taxes  | 41800 | + |     | •150 |
| Add lines 148 to 150.  |       |   |     |      |
| <b>Net federal tax</b>   | 42000 | = |     | 151  |

**Step 6 – Refund or balance owing**

|  |       |   |  |      |
|--|-------|---|--|------|
| Amount from line 42000   |       |   |  | 152  |
| Employment insurance premiums payable on self-employment and other eligible earnings<br>(complete Schedule 13) | 42120 | + |  | 153  |
| Social benefits repayment (amount from line 23500)   | 42200 | + |  | 154  |
| <b>Provincial or territorial tax</b><br>(from Form T2203, if applicable)                                       | 42800 | + |  | •155 |
| Add lines 152 to 155.  |       |   |  |      |
| <b>Total payable</b>   | 43500 | = |  | •156 |

### Step 6 – Refund or balance owing (continued)

Enter the amount from line 156 of the previous page.

157

|  |       |   |       |               |              |
|--|-------|---|-------|---------------|--------------|
| Total income tax deducted  | 43700 |   |       | •158          |              |
| Tax transfer for residents of Quebec   | 43800 | — |       | •159          |              |
| Line 158 minus line 159  | 43850 | = |       | ▶             | 160          |
| Refundable Quebec abatement:   |       |   |       |               |              |
| Amount from line 42900   |       | × | 16.5% | =             | 44000 + •161 |
| Employment insurance (EI) overpayment  | 45000 |   |       | •162          |              |
| Amount from line 31210   |       | — |       | 163           |              |
| Net EI overpayment   |       |   |       |               |              |
| Line 162 minus line 163 (if negative, enter "0")                               | 45100 | = |       | ▶ +           | 164          |
| Refundable medical expense supplement (use Federal Worksheet)                  |       |   |       | 45200 +       | •165         |
| Canada workers benefit (CWB) (complete Schedule 6)                             |       |   |       | 45300 +       | •166         |
| Canada training credit (CTC) (complete Schedule 11)                            |       |   |       | 45350 +       | •167         |
| Multigenerational home renovation tax credit (MHRTC)<br>(complete Schedule 12) |       |   |       | 45355 +       | •168         |
| Refund of investment tax credit (complete Form T2038(IND))                     |       |   |       | 45400 +       | •169         |
| Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)  |       |   |       | 45600 +       | •170         |
| Employee and partner GST/HST rebate (complete Form GST370)                     |       |   |       | 45700 +       | •171         |
| Eligible educator school supply tax credit                                     |       |   |       |               |              |
| Supplies expenses (maximum \$1,000)  | 46800 |   | ×     | 25% =         | 46900 + •172 |
| Canadian journalism labour tax credit (box 236 of all T5013 slips)             |       |   |       | 47555 +       | •173         |
| Return of fuel charge proceeds to farmers tax credit (complete Form T2043)     |       |   |       | 47556 +       | •174         |
| Tax paid by instalments  |       |   |       | 47600 +       | •175         |
| Add lines 160, 161, and 164 to 175.  |       |   |       | Total credits | 48200 = ▶    |

Line 157 minus line 176

If the amount is negative, enter it on **line 48400** below.

If the amount is positive, enter it on **line 4850** below.

### Refund or balance owing

176

177

|        |       |  |  |
|--------|-------|--|--|
| Refund | 48400 |  |  |
|--------|-------|--|--|

For more information and ways to enrol for direct deposit, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit).

[illegible]

Your balance owing is due **no later than April 30, 2025.**

For more information on how to make your payment,  
go to [canada.ca/payments](https://canada.ca/payments).

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

**Sign here**

It is a serious offence to make a false return.

Telephone number:

Date:

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

Was a fee charged?  1 ☐ Yes 2 ☐ No

EFILE number (if applicable): **48900** | | | |

Name of tax professional:

Telephone number: \_\_\_\_\_

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at [canada.ca/cra-info-source](https://canada.ca/cra-info-source).

**Do not use  
this area**

48700  48800