

Attach only the documents (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction. Keep all other supporting documents.

Step 3 – Net income

Enter your total income from line 150.			150	
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206			
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207			
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208 +			
PRPP employer contributions (amount from your PRPP contribution receipts)	205			
Deduction for elected split-pension amount (attach Form T1032)	210 +			
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212 +			
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +			
Child care expenses (attach Form T778)	214 +			
Disability supports deduction	215 +			
Business investment loss	Gross 228	Allowable deduction	217 +	
Moving expenses			219 +	
Support payments made	Total 230	Allowable deduction	220 +	
Carrying charges and interest expenses (attach Schedule 4)			221 +	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)			222 +	•
Exploration and development expenses (attach Form T1229)			224 +	
Other employment expenses			229 +	
Clergy residence deduction			231 +	
Other deductions Specify:			232 +	
Add lines 207, 208, 210 to 224, 229, 231, and 232.			233 =	
Line 150 minus line 233 (if negative, enter "0")		This is your net income before adjustments.	234 =	
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment.			235 -	•
Line 234 minus line 235 (if negative, enter "0")				
If you have a spouse or common-law partner, see line 236 in the guide.		This is your net income.	236 =	

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244			
Employee home relocation loan deduction (box 37 of all T4 slips)	248 +			
Security options deductions	249 +			
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +			
Limited partnership losses of other years	251 +			
Non-capital losses of other years	252 +			
Net capital losses of other years	253 +			
Capital gains deduction	254 +			
Northern residents deductions (attach Form T2222)	255 +			
Additional deductions Specify:	256 +			
Add lines 244 to 256.			257 =	
Line 236 minus line 257 (if negative, enter "0")		This is your taxable income.	260 =	

Step 5 – Federal tax and provincial or territorial tax

Use Schedule 1 to calculate your federal tax and Form 428 to calculate your provincial or territorial tax.

