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# What's new this filing season - tax return

Find out about the latest tax-related updates for the CVITP. Updates include:

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## Changes to the 2023 Income tax package

Starting in 2024, the CRA will no longer print line-by-line instructions in the paper package. Important information will still be included within the income tax package. This has been given a higher profile and moved to the

first six pages of the income tax package. If you wish, you can still read and print line-by-line instructions on [Canada.ca](https://Canada.ca).

If you need more information, URLs in the income tax package will lead you to relevant web pages.

For more information, refer to [Changes to the 2023 Income tax package](#).

## **Federal COVID-19 benefit repayments**

Federal COVID-19 benefit repayments made after December 31, 2022 will be claimed as a deduction on line 23200 of the year the repayment was made.

In 2021 and 2022, individuals could choose to claim the deduction in the year it was received or in the year it was paid back. Moving forward, it can only be claimed in the year it is paid back.

For more information, refer to [Federal COVID-19 benefits repayment \(T4A box 201\) \(T4E box 30\) Line 23200](#).

## **Work from home office expenses**

The temporary flat rate method for calculating home office expenses does not apply to the 2023 tax year. Eligible employees who are looking to claim home office expenses for 2023 must use the detailed method.

For more information, refer to [Home office expenses for employees](#) on [Canada.ca](https://Canada.ca) as the detailed method is not supported by the CVITP.

# Advanced Canada workers benefit

Advance payments of the Canada workers benefit (CWB) are now issued automatically to individuals who have an amount on line 45300 of the previous year's tax return. As a result, Form RC201, Canada Workers Benefit Advance Payments Application, has been discontinued.

An RC210 slip is issued to individuals who have received the advanced CWB. The amounts on the RC210 are not taxable but must be reported on the tax return. If the individual has an eligible spouse, they can choose who will claim the basic amount for the CWB regardless of who received the RC210 slip for the basic amount.

For more information, refer to [Advanced Canada workers benefit payments Line 41500](#).

# First home savings account

The first home savings account (FHSA) is a new registered plan to help individuals save for their first home. Starting April 1, 2023, contributions to an FHSA are generally deductible and qualifying withdrawals made from an FHSA to purchase a qualifying home are tax-free. If the individual opened an FHSA in 2023, they will have a T4FHSA slip. Enter the information into UFile and the software will complete Schedule 15, FHSA Contributions, Transfers and Activities and report the amount on line 20805.

For more information, refer to [First home savings account](#) on Canada.ca.

# Multigenerational home renovation tax credit

The Multigenerational home renovation tax credit (MHRTC) is a new refundable tax credit to assist individuals with the cost of renovations to add a secondary unit to an eligible dwelling.

For more information, refer to [Multigenerational home renovation tax credit](#) on Canada.ca.

## Balance owing

Payments or remittances made after December 31, 2023 of more than \$10,000 must be made electronically.

For more information, refer to [Payment for individuals](#) on Canada.ca.

## Climate action incentive payment

Residents of New Brunswick began receiving CAIP in October 2023 (this was a double amount covering the July and October 2023 issuances).

The Government of Canada has announced its intention to double the rural supplement to 20% starting in April 2024. It also intends to continue using the census metropolitan areas determined by the 2016 Census for the 2023 and 2024 tax years.

The Climate action incentive payment will be renamed the Canada Carbon Rebate (CCR).

For more information, refer to [Climate action incentive payment](#) on Canada.ca.

# File my Return

The File my Return service will now be referred to as [SimpleFile by phone](#).

## Proof of birth required when applying for the Canada child benefit

Starting November 20, 2023, the CRA will require that proof of birth be submitted for all new Canada child benefit (CCB) applications.

This does not impact the tax return and proof of birth is not required to complete tax returns.

For more information, refer to [Canada child benefit](#) on Canada.ca.

## New financial support measures

Individuals must submit their taxes every year to help ensure they receive and continue to receive their entitled benefits and credits.

### Canada Dental Benefit

This benefit is for eligible families earning less than \$90,000 per year.

Parents and guardians with children under 12 who do not have access to dental insurance may be eligible to receive direct payments totalling up to \$1,300 per child over the next two periods (up to \$650 per period).

For more information, refer to [Canada Dental Benefit](#) on Canada.ca.

### Canadian Dental Care Plan

The Canadian Dental Care Plan (CDCP) will help ease financial barriers to accessing oral health care for eligible Canadian residents who:

- have an annual adjusted family net income of less than \$90,000 and
- don't have access to dental insurance

Applications will open in phases starting with seniors.

For more information, refer to [Canadian Dental Care Plan](#) on Canada.ca.

## **Grocery rebate**

This one-time rebate payment was issued in July 2023 along side the GST/HST credit in order to provide financial support to eligible individuals. The payment was based on an individual's family situation in January 2023 and their 2021 adjusted family net income. The payment is not taxable and should not be reported in the tax return.

For more information, refer to [New Grocery Rebate](#) on Canada.ca.

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