



## Income Tax and Benefit Return

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.

BC 7

### Identification

Attach your personal label here. Correct any wrong information.  
If you are not attaching a label, print your name and address below.

First name and initial

**SHRIKANT P**

Last name

**DEVRE**

Mailing address: Apt. No. – Street No. Street name

**C/O SUHAS KULKARNI 1107-5645 BARKER AVENUE**

PO Box

RR

City

**BURNABY**

Prov./Terr.

**B C**

Postal code

**V 5 H 3 Z 5**

### Information about you

Enter your social insurance number (SIN)

if you are not attaching a label: **5 4 8 0 0 4 3 4 0**

Year Month Day

Enter your date of birth:

**1 9 7 0 0 2 0 8**

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒

☐

Check the box that applies to your marital status on December 31, 2011:

(see the "Marital status" section in the guide for details)

1 ☒ Married

2 ☐ Living common law

3 ☐ Widowed

4 ☐ Divorced

5 ☐ Separated

6 ☐ Single

### Information about your spouse or common-law partner (if you checked box 1 or 2 above) (see the guide for more information)

Enter his or her SIN if it is not on the label,

or if you are not attaching a label: **5 5 0 1 3 3 5 2 4**

Enter his or her first name:

**SMITA**

Enter his or her net income for 2011 to claim certain credits:

**1,200 00**

Enter the amount of Universal Child Care Benefit included on line 117 of his or her return:

**1,200 00**

Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return:

Check this box if he or she was self-employed in 2011:

1 ☐

### Information about your residence

Enter your province or territory of

residence on **December 31, 2011:** **British Columbia**

Enter the province or territory where you **currently** reside if it is not the same as that shown above for your mailing address:

If you were self-employed in 2011, enter the province or territory of self-employment:

If you **became** or **ceased** to be a resident of Canada for income tax purposes in 2011, enter the date of:

entry Month Day

or

departure Month Day

### Person deceased in 2011

If this return is for a deceased person, enter the date of death:

Year Month Day

Do not use this area

Do not use this area

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**171**


**Elections Canada** (see the Elections Canada page in the tax guide for details or visit [www.elections.ca](http://www.elections.ca))

A) Are you a Canadian citizen? ..... Yes ☒ 1 No ☐ 2

Answer the following question **only if you are a Canadian citizen.**

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada for the National Register of Electors? Yes ☒ 1 No ☐ 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the Canada Elections Act which includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.

**Goods and services tax/harmonized sales tax (GST/HST) credit application**

See the guide for details.

Are you applying for the GST/HST credit? ..... Yes ☐ 1 No ☒ 2

**Please answer the following question**

Did you own or hold foreign property at any time in 2011 with a total cost of more than CAN\$100,000? (read the "Foreign income" section in the guide for details) ..... **266** Yes ☐ 1 No ☒ 2

If yes, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2011, see the "Foreign income" section in the guide.



**Attach your Schedule 1 (federal tax), and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.**

**Your guide contains valuable information to help you complete your return.**

**When you come to a line on the return that applies to you, look up the line number in the guide for more information.**

**As a Canadian resident, you have to report your income from all sources both inside and outside Canada.**

## Total income

Employment income (box 14 on all T4 slips)	101	28,806	05
Commissions included on line 101 (box 42 on all T4 slips)	102		
Other employment income	104 +		
Old Age Security pension (box 18 on the T4A(OAS) slip)	113 +		
CPP or QPP benefits (box 20 on the T4A(P) slip)	114 +		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation	115 +		
Elected split-pension amount (attach Form T1032)	116 +		
Universal Child Care Benefit (UCCB)	117 +		
UCCB amount designated to a dependant	185		
Employment Insurance and other benefits (box 14 on the T4E slip)	119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and attach Schedule 4)	120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (attach Schedule 4)	121 +		
Net partnership income: limited or non-active partners only (attach Schedule 4)	122 +		
Registered disability savings plan income (from all T4A information slips)	125 +		
Rental income	Gross 160	Net 126 +	
Taxable capital gains (attach Schedule 3)		127 +	
Support payments received	Total 156	Taxable amount 128 +	
RRSP income (from all T4RSP slips)		129 +	
Other income	Specify:	130 +	
Self-employment income (see lines 135 to 143 in the guide)			
Business income	Gross 162	Net 135 +	
Professional income	Gross 164	Net 137 +	
Commission income	Gross 166	Net 139 +	
Farming income	Gross 168	Net 141 +	
Fishing income	Gross 170	Net 143 +	
Workers' compensation benefits (box 10 on the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 on the T4A(OAS) slip)	146 +		
Add lines 144, 145, and 146 (see line 250 in the guide)	=	147 +	
Add lines 101, 104 to 143, and 147			
This is your <b>total income.</b>	150 =	28,806	05

## Net income

Enter your <b>total income</b> from line 150		150	28,806	05
Pension adjustment (box 52 on all T4 slips and box 34 on all T4A slips) <b>206</b>				
Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips) <b>207</b>				
RRSP deduction (see Schedule 7; attach receipts) <b>208 +</b>				
Deduction for elected split-pension amount ( <b>attach</b> Form T1032) <b>210 +</b>				
Annual union, professional, or like dues (box 44 on all T4 slips and receipts) <b>212 +</b>				
Universal Child Care Benefit repayment (box 12 on all RC62 slips) <b>213 +</b>				
Child care expenses (attach Form T778) <b>214 +</b>				
Disability supports deduction <b>215 +</b>				
Business investment loss Gross <b>228</b> Allowable deduction <b>217 +</b>				
Moving expenses <b>219 +</b>				
Support payments made Total <b>230</b> Allowable deduction <b>220 +</b>				
Carrying charges and interest expenses (attach Schedule 4) <b>221 +</b>				
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8) <b>222 +</b>				
Exploration and development expenses (attach Form T1229) <b>224 +</b>				
Other employment expenses <b>229 +</b>				
Clergy residence deduction <b>231 +</b>				
Other deductions Specify: <b>232 +</b>				
Add lines 207 to 224, 229, 231, and 232. <b>233 =</b>				
Line 150 minus line 233 (if negative, enter "0"). This is your <b>net income before adjustments</b> <b>234 = 28,806 05</b>				
Use the federal worksheet to calculate your repayment.				
Line 234 minus line 235 (if negative, enter "0") <b>235 =</b>				
If you have a spouse or common-law partner, see Line 236 in the guide. This is your <b>net income</b> <b>236 = 28,806 05</b>				

## Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips) <b>244</b>				
Employee home relocation loan deduction (box 37 on all T4 slips) <b>248 +</b>				
Security options deductions <b>249 +</b>				
Other payments deduction (if you reported income on line 147, see line 250 in the guide) <b>250 +</b>				
Limited partnership losses of other years <b>251 +</b>				
Non-capital losses of other years <b>252 +</b>				
Net capital losses of other years <b>253 +</b>				
Capital gains deduction <b>254 +</b>				
Northern residents deductions (attach Form T2222) <b>255 +</b>				
Additional deductions Specify: <b>256 +</b>				
Add lines 244 to 256. <b>257 =</b>				
Line 236 minus line 257 (if negative, enter "0") <b>260 = 28,806 05</b>				
This is your <b>taxable income</b> <b>260 = 28,806 05</b>				

**Use your taxable income to calculate your federal tax on Schedule 1 and your provincial or territorial tax on Form 428.**

# Refund or Balance owing

Net federal tax: enter the amount from line 58 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	918	25
CPP contributions payable on self-employment and other earnings (attach Schedule 8)	421 +		
Employment Insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430 +		
Social benefits repayment (enter the amount from line 235)	422 +		
<b>Provincial or territorial tax</b> (attach Form 428, even if the result is "0")	428 +	294	38
Add lines 420, 421, 430, 422, and 428.	This is your <b>total payable</b> . 435 = 1,212 63 •		

Total income tax deducted (from all information slips)	437	5,736	86	•
Refundable Quebec abatement	440 +			•
CPP overpayment (enter your excess contributions)	448 +	101	04	•
Employment Insurance overpayment (enter your excess contributions)	450 +			•
Refundable medical expense supplement (use the federal worksheet)	452 +			•
Working income tax benefit (attach Schedule 6)	453 +			•
Refund of investment tax credit (attach Form T2038(IND))	454 +			•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +			•
Employee and partner GST/HST rebate (attach Form GST370)	457 +			•
Tax paid by instalments	476 +			•
<b>Provincial or territorial credits</b> (attach Form 479 if it applies)	479 +			•
Add lines 437 to 479				
These are your <b>total credits</b> . 482 = 5,837 90				▶ - 5,837 90
Line 435 minus line 482				= -4,625 27
This is your <b>refund or balance owing</b> .				

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.	
<b>Refund 484</b> 4,625 27 •	<b>Balance owing</b> (see line 485 in the guide) 485 •
<b>Amount enclosed</b> 486 •	

Attach to page 1 a **cheque** or **money order** payable to the Receiver General, or make your payment online (go to [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment)). Your payment is due no later than April 30, 2012.



## Direct deposit – Start or change (see line 484 in the guide)

**You do not have to complete this area every year.** Do not complete it this year if your direct deposit information has not changed. **Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax** – To start direct deposit or to change account information, complete lines 460, 461, and 462 below.

**Notes:** To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also tick box 463. To deposit your **UCCB** payments into the **same** account, also tick box 491.

Branch number 460 _____ (5 digits)	Institution number 461 _____ (3 digits)	Account number 462 _____ (maximum 12 digits)	CCTB 463 <input type="checkbox"/>	UCCB 491 <input type="checkbox"/>
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I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income.

**Sign here** \_\_\_\_\_

It is a serious offence to make a false return.

Telephone (609) 225-7855 Date \_\_\_\_\_

**490 For professional tax preparers only**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: ( ) - \_\_\_\_\_

**Do not use this area**

487 ☐

488 ☐

## T1-2011

## Federal Tax

## Schedule 1

Complete this schedule, and **attach** a copy to your return.

For more information, see the related line in the guide.

### Step 1 – Federal non-refundable tax credits

Basic personal amount	claim \$10,527	300	10,527	00	1
Age amount (if you were born in 1946 or earlier) (use the federal worksheet)	(maximum \$6,537)	301+			2
Spouse or common-law partner amount (if negative, enter "0") \$10,527 minus ( 1,200 00 his or her net income from page 1 of your return) =		303+	9,327	00	3
Amount for an eligible dependant ( <b>attach</b> Schedule 5) (if negative, enter "0") 10,527 minus ( his or her net income) =		305+			4
Amount for children born in 1994 or later Number of children 366 x \$2,131 =		367+			5
Amount for infirm dependants age 18 or older (use federal worksheet and <b>attach</b> Schedule 5)		306+			6
CPP or QPP contributions:					
through employment from box 16 and box 17 on all T4 slips	( maximum \$2,217.60 )	308+	1,252	65	• 7
on self-employment and other earnings ( <b>attach</b> Schedule 8)		310+			• 8
Employment Insurance premiums:					
through employment from box 18 and box 55 on all T4 slips	( maximum \$786.76 )	312+	512	75	• 9
on self-employment and other eligible earnings (attach Schedule 13)		317+			• 10
Volunteer firefighters' amount		362+			11
Canada employment amount (If you reported employment income on line 101 or line 104, see Line 363 in the guide.)	(maximum \$1,065)	363+	1,065	00	12
Public transit amount		364+			13
Children's fitness amount		365+			14
Children's arts amount		370+			15
Home buyers' amount		369+			16
Adoption expenses		313+			17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314+			18
Caregiver amount (use the federal worksheet and <b>attach</b> Schedule 5)		315+			19
Disability amount (for self) (Claim \$7,341 or, if you were under 18 years of age, use the federal worksheet)		316+			20
Disability amount transferred from a dependant (use the federal worksheet)		318+			21
Interest paid on your student loans		319+			22
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)		323+			23
Tuition, education, and textbook amounts transferred from a child		324+			24
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)		326+			25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later	330				
Minus: \$2,052 or 3% of line 236, whichever is less			864	18	
Subtotal (if negative, enter "0")					(A)
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide and <b>attach</b> Schedule 5)	331+				(B)
Add lines A and B.					332+
Add lines 1 to 26.					335=
Federal non-refundable tax credit rate		x	15%		28
Multiply line 27 by line 28.					338=
Donations and gifts ( <b>attach</b> Schedule 9)		349+			30
Add lines 29 and 30.					
Enter this amount on line 43 on the next page.	Total federal non-refundable tax credits	350=	3,402	66	31

Go to Step 2 on the next page

**Step 2 – Federal tax on taxable income**Enter your **taxable income** from line 260 of your return.**28,806 05 32**

Complete the appropriate column depending on the amount on line 32.

	Line 32 is \$41,544 or less	Line 32 is more than \$41,544 but not more than \$83,088	Line 32 is more than \$83,088 but not more than \$128,800	Line 32 is more than \$128,800	
Enter the amount from line 32.	<b>28,806 05</b>				<b>33</b>
	<b>00,000 00</b>	<b>– 41,544 00</b>	<b>– 83,088 00</b>	<b>– 128,800 00</b>	<b>34</b>
Line 33 minus line 34 (cannot be negative)	<b>= 28,806 05</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>35</b>
	15%	22%	26%	29%	<b>36</b>
Multiply line 35 by line 36.	<b>= 4,320 91</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>37</b>
	<b>00,000 00</b>	<b>+ 6,232 00</b>	<b>+ 15,371 00</b>	<b>+ 27,256 00</b>	<b>38</b>
Add lines 37 and 38.	<b>= 4,320 91</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>39</b>
	Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.	

**Step 3 – Net federal tax**

Enter the amount from line 39 above.

**4,320 91 40**

Federal tax on split income (from line 5 of Form T1206)

**424<sup>+</sup> 41**

Add lines 40 and 41.

**404 = 4,320 91 42**

Enter your total federal non-refundable tax credits from line 31 of the previous page.

**350 3,402 66 43**

Federal dividend tax credit

**425<sup>+</sup> 44**Overseas employment tax credit ( **attach** Form T626)**426<sup>+</sup> 45**Minimum tax carryover ( **attach** Form T691)**427<sup>+</sup> 46**

Add lines 43 to 46.

**= 3,402 66 47**

Line 42 minus line 47 (if negative, enter "0")

**Basic federal tax 429 = 918 25 48**Federal foreign tax credit ( **attach** Form T2209)**405 – 49**

Line 48 minus line 49 (if negative, enter "0")

**Federal tax 406 = 918 25 50**Total federal political contributions ( **attach** receipts)**409**

Federal political contribution tax credit (use the federal worksheet)

**(maximum \$650) 410 51**Investment tax credit ( **attach** Form T2038(IND))**412<sup>+</sup> 52**

Labour-sponsored funds tax credit

**Net cost 413 Allowable credit 414<sup>+</sup> 53**

Add lines 51, 52, and 53.

**416 = 54**

Line 50 minus line 54 (if negative, enter "0")

If you have an amount on line 41 above, see Form T1206.

**417 = 918 25 55**

Working Income Tax Benefit advance payments received (box 10 of the RC210 slip)

**415<sup>+</sup> 56**Additional tax on Registered Education Savings Plan accumulated income payments ( **attach** Form T1172)**418 + 57**

Add lines 55, 56, and 57.

Enter this amount on line 420 of your return.

**Net federal tax 420 = 918 25 58**



# British Columbia Tax

**BC428**  
T1 General – 2011

Complete this form and **attach a copy** of it to your return. For details, see the forms book.

## Step 1 – British Columbia non-refundable tax credits

		For internal use only	5609			
Basic personal amount		claim \$11,088	5804	11,088	00	1
Age amount (if born in 1946 or earlier) (use provincial worksheet) (maximum \$4,254)			5808	+		2
Spouse or common-law partner amount						
Base amount	10,703	00				
Minus: his or her net income from page 1 of your return	–	1,200	00			
Result: (if negative, enter "0")	=	9,503	00	(maximum \$9,730)	▶ 5812	+
Amount for an eligible dependant						3
Base amount	10,703	00				
Minus: his or her net income from line 236 of his or her return	–					
Result: (if negative, enter "0")	=			(maximum \$9,730)	5816	+
						4
Amount for infirm dependants age 18 or older (use provincial worksheet)			5820	+		5
CPP or QPP contributions:						
(amount from line 308 of your federal Schedule 1)			5824	+	1,252	65
(amount from line 310 of your federal Schedule 1)			5828	+		
Employment Insurance premiums: (amount from line 312 of your federal Schedule 1)			5832	+	512	75
(amount from line 317 of your federal Schedule 1)			5829	+		
Adoption expenses (amount from line 313 of your federal Schedule 1)			5833	+		
Pension income amount (maximum \$1,000) (read line 5836 in the forms book)			5836	+		
Caregiver amount (use provincial worksheet)			5840	+		
Disability amount (for self) (read line 5844 in the forms book)			5844	+		
Disability amount transferred from a dependant (use provincial worksheet)			5848	+		
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		
Your tuition and education amounts [attach Schedule BC(S11)]			5856	+		
Tuition and education amounts transferred from a child			5860	+		
Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)]			5864	+		
Medical expenses:						
Amount from line 330 of your federal Schedule 1	5868				19	
Enter \$1,972 or 3% of net income from line 236 of your return, whichever is less:	–	864	18	20		
Line 19 minus line 20 (if negative, enter "0")	=			21		
Allowable amount of medical expenses for other dependants calculated for line 5872 on the Provincial Worksheet	5872	+		22		
Add lines 21 and 22	5876	=		▶	+	23
Add lines 1 through 18, and line 23			5880	=	22,356	40
Non-refundable tax credit rate				×	5.06%	25
Multiply line 24 by line 25			5884	=	1,131	23
Donations and gifts:						
Amount from line 345 of your federal Schedule 9		×	5.06%	=		27
Amount from line 347 of your federal Schedule 9		×	14.7%	=	+	28
Add lines 27 and 28			5896	=	▶	+
Add lines 26 and 29						
Enter this amount on line 41			British Columbia non-refundable tax credits	6150	=	1,131
						23
						30

Go to Step 2 on the next page



**Step 2 – British Columbia tax on taxable income**Enter your **taxable income** from line 260 of your return**28,806 | 05 | 31**

Use the amount on line 31 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 31 in the applicable column.

	Line 31 is <b>\$36,146</b> or less <b>28,806   05</b>	Line 31 is more than <b>\$36,146</b> but not more than <b>\$72,293</b>	Line 31 is more than <b>\$72,293</b> but not more than <b>\$83,001</b>	Line 31 is more than <b>\$83,001</b> but not more than <b>\$100,787</b>	Line 31 is more than <b>\$100,787</b>	
Line 32 minus line 33 (cannot be negative)	– <b>= 28,806   05</b>	– <b>36,146   00</b>	– <b>72,293   00</b>	– <b>83,001   00</b>	– <b>100,787   00</b>	<b>32</b>
	<b>×</b> 5.06%	<b>×</b> 7.7%	<b>×</b> 10.5%	<b>×</b> 12.29%	<b>×</b> 14.7%	<b>33</b>
Multiply line 34 by line 35	<b>= 1,457   59</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>34</b>
	<b>+</b>	<b>+</b> <b>1,829   00</b>	<b>+</b> <b>4,612   00</b>	<b>+</b> <b>5,736   00</b>	<b>+</b> <b>7,922   00</b>	<b>35</b>
Add lines 36 and 37 <b>Go to Step 3</b>	<b>= 1,457   59</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>36</b> <b>37</b> <b>38</b>

**Step 3 – British Columbia tax**

Enter your British Columbia tax on taxable income from line 38.

**1,457 | 59 | 39**

Enter your British Columbia tax on split income from Form T1206.

**6151 | + | 40**

Add lines 39 and 40.

**= 1,457 | 59 | 41**

Enter your British Columbia non-refundable tax credits from line 30

**1,131 | 23 | 42**

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet***6152 | + | 43**

British Columbia overseas employment tax credit:

Amount calculated for line 44 on the *Provincial Worksheet***6153 | + | 44**

British Columbia minimum tax carryover:

Amount from line 427 on federal Schedule 1

**×** 33.7% **= 6154 | + | 45**

Add lines 42 through 45

**= 1,131 | 23 | 46**

Line 41 minus line 46 (if negative, enter "0")

**= 326 | 36 | 47**

British Columbia additional tax for minimum tax purposes

Amount from line 117 on Form T691

**×** 33.7% **=****+ | 48**

Add lines 47 and 48

**= 326 | 36 | 49**

Enter the provincial foreign tax credit from Form T2036

**– | 50**

Line 49 minus line 50

**= 326 | 36 | 51****BC tax reduction**If your net income (line 236 of your return) is **less than \$29,806**, complete the following calculation.

Otherwise, enter "0" on line 58 and continue on line 59.

Basic reduction

**Claim \$394****394 | 00 | 52**

Enter your net income from line 236 of your return.

**28,806 | 05 | 53**

Base amount

**– 17,493 | 00 | 54**

Line 53 minus line 54 (if negative, enter "0")

**= 11,313 | 05 | 55**

Applicable rate

**×** 3.2 % **56**

Multiply line 55 by line 56.

**= 362 | 02 | 57**

Line 52 minus line 57 (if negative, enter "0")

**= 31 | 98 | 58**

Line 51 minus line 58 (if negative, enter "0")

**= 294 | 38 | 59**

Logging tax credit from Form FIN 542

**– | 60**

Line 59 minus line 60 (if negative, enter "0")

**= 294 | 38 | 61**

Continue on the next page

**Step 3 – British Columbia tax (continued)**

Enter the amount from line 61 on the previous page

**294 38 62****British Columbia political contribution tax credit**

Enter British Columbia political contributions made in 2011

**6040****63**Credit calculated for line 64 on the *Provincial Worksheet*

(maximum \$500)

–

**64**

Line 62 minus line 64 (if negative, enter "0")

=

**294 38 65****British Columbia employee investment tax credits**Enter your employee share ownership plan tax credit from Certificate **ESOP 20****6045****•66**Enter your employee venture capital tax credit from Certificate **EVCC 30****6047** +**•67**

Add lines 66 and 67

(maximum \$2,000)

=

▶ –

**68**

Line 65 minus line 68 (if negative, enter "0")

=

**294 38 69****British Columbia mining flow-through share tax credit**

Enter the tax credit amount calculated on Form T1231

**6881** –**•70**

Line 69 minus line 70 (if negative, enter "0")

Enter the result on line 428 of your return

**British Columbia tax**

=

**294 38 71**

Complete the calculations that apply to you and **attach a copy** to your return. For more information, see the forms book.

**British Columbia venture capital tax credit**

Enter your venture capital tax credit from Certificate **SBVC 10** for shares acquired in 2011.

**6049**

•1

Enter your venture capital tax credit from Certificate **SBVC 10** for shares purchased during the first 60 days of 2012 that you **elect** to claim in 2011.

**6050** +

•2

Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or notice of reassessment.

+

3

Add lines 1, 2, and 3.

(maximum \$60,000)

=

4

**British Columbia mining exploration tax credit**

Enter your mining exploration tax credit from Form T88.

**6051** +

•5

Enter your mining exploration tax credit allocated from a partnership from Form T88.

**6053**

6

**British Columbia training tax credit**

Enter your training tax credit for individuals from Form T1014.

**6055**

7

Enter your training tax credit for employers from Form T1014-1.

**6056** +

•8

Add lines 7 and 8.

=

+

9

Add lines 4, 5, and 9.

Enter the result on line 479 of your return.

**British Columbia credits**

=	

10

**Employee Overpayment of 2011 Canada Pension Plan  
Contributions and 2011 Employment Insurance Premiums**

Complete **Section A** in **Part 1** to determine any overpayment of Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) contributions made through employment if you had no self-employment earnings **and** you were not a resident of Quebec on December 31, 2011.

However, if you worked in Quebec, or if you worked in Quebec and in a province other than Quebec in 2011, **and** you were either 70 years of age or older, or you received a CPP or QPP retirement pension, complete **Section B** in **Part 1** on the next page. Do not complete Section A in Part 1.

**Note** : If the individual died in 2011, complete Section A in Part 1.

**Do not** complete this form if you were a resident of Quebec on December 31, 2011, and you made CPP or QPP contributions. See line 452 in your Quebec provincial income tax guide.

Complete **Part 2** on the next page to determine any overpayment of Employment Insurance (EI) premiums paid through employment.

**Part 1 – Calculating your Canada Pension Plan overpayment**

**Section A** – Read the above instructions to determine if you should complete this section.

If any of the following situations apply to you, read the instructions below and if applicable, use the table below to determine the maximum amounts for lines 1, 2, 3, and 5:

- If **throughout 2011**, you were **over 70 years of age** or you received CPP or QPP retirement pension, enter "0" at line 1.
- If you turned 18 years of age in 2011, use the number of months in the year after the month you turned 18 years of age.
- If you turned 70 years of age in 2011, use the number of months in the year up to and including the month you turned 70 years of age.
- If you received, or were entitled to receive a CPP or QPP retirement pension, or a CPP or QPP disability pension for part of 2011, use the number of months in the year you did not or were not entitled to receive the pension.
- If the individual died in 2011, use the number of months in the year up to and including the month the individual died.

Total CPP/QPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips)	(maximum \$ 48,300)	28,806	05	1
Basic CPP/QPP exemption	(maximum \$ 3,500)	–	3,500	00
Earnings subject to contribution: line 1 minus line 2 (if negative, enter "0")	(maximum \$ 44,800)	=	25,306	05
Total CPP/QPP contributions deducted (from boxes 16 and 17 of your T4 slips)		1,353	69	4
Required contribution: multiply line 3 by 4.95%.	(maximum \$2,217.60)	–	1,252	65
Line 4 minus line 5 (if negative, enter "0")	<b>Canada Pension Plan overpayment</b>	=	101	04

If the amount from line 6 is **positive**, enter it on **line 448** of your return. If **negative**, you can choose to make additional CPP contributions. See "Making additional CPP contributions" on page 35 of the *General Income Tax and Benefit Guide*. Enter the amount from line 4 or 5, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

**Monthly proration table for 2011**

Applicable number of months	Line 1 or Line 7 Maximum amount of total CPP/QPP pensionable earnings	Line 2 Maximum amount of basic CPP/QPP exemption	Line 3 Maximum amount of earnings subject to contribution	Line 5 Maximum amount of required contribution
1	\$ 4,025.00	\$ 291.66	\$ 3,733.34	\$ 184.80
2	\$ 8,050.00	\$ 583.33	\$ 7,466.67	\$ 369.60
3	\$ 12,075.00	\$ 875.00	\$ 11,200.00	\$ 554.40
4	\$ 16,100.00	\$ 1,166.66	\$ 14,933.34	\$ 739.20
5	\$ 20,125.00	\$ 1,458.33	\$ 18,666.67	\$ 924.00
6	\$ 24,150.00	\$ 1,750.00	\$ 22,400.00	\$ 1,108.80
7	\$ 28,175.00	\$ 2,041.66	\$ 26,133.34	\$ 1,293.60
8	\$ 32,200.00	\$ 2,333.33	\$ 29,866.67	\$ 1,478.40
9	\$ 36,225.00	\$ 2,625.00	\$ 33,600.00	\$ 1,663.20
10	\$ 40,250.00	\$ 2,916.66	\$ 37,333.34	\$ 1,848.00
11	\$ 44,275.00	\$ 3,208.33	\$ 41,066.67	\$ 2,032.80
12	\$ 48,300.00	\$ 3,500.00	\$ 44,800.00	\$ 2,217.60

**Part 1 Section B on the next page**

**Part 1 – Calculating your Canada Pension Plan overpayment**

**Section B** – Complete this section only if you worked in Quebec, or if you worked in Quebec and in a province other than Quebec in 2011, **and** you were either 70 years of age or older, or you received a CPP or QPP retirement pension.

If any of the following situations apply to you, determine the amount to enter at line 7 as follows:

- If **throughout 2011**, you were **over 70 years of age** or you received CPP or QPP retirement pension, enter "0" at line 7.
- If you **turned 70 years of age in 2011**, use the monthly proration table on the previous page to determine the maximum amount for line 7 by using the number of months in the year up to and including the month you turned 70 years of age.
- If you received, or were entitled to receive a CPP or QPP retirement pension, or a CPP or QPP disability pension for part of 2011, use the monthly proration table on the previous page to determine the maximum amount for line 7 by using the number of months in the year you did not or were not entitled to receive the pension.

Total CPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment **is not Quebec**) or the maximum amount as per above instructions, whichever is less.

CPP pensionable earnings			7
Total QPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment is Quebec)	CPP pensionable earnings	+	8
Add lines 7 and 8.	Total CPP/QPP pensionable earnings (maximum \$ 48,300)	=	9
Basic CPP/QPP exemption		-	10
Earnings subject to contribution: line 9 minus line 10 (if negative, enter "0")	(maximum \$ 44,800)	=	11
Total CPP and QPP contributions deducted (from boxes 16 and 17 of your T4 slips)			12
Required contribution: multiply line 11 by 4.95%	(maximum \$2,217.60)	-	13
Line 12 minus line 13 (if negative, enter "0")	Canada Pension Plan overpayment	=	14

If the amount from line 14 is **positive**, enter it on **line 448** of your return.

Enter the amount from line 12 or 13, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

Complete **Part 2** to determine any overpayment of Employment Insurance (EI) premiums paid through employment. To be refunded, the amount of the EI overpayment has to be more than \$1. **Do not complete Part 2 if you were a resident of Quebec on December 31, 2011, and you have to complete Schedule 10.**

**Part 2 – Calculating your Employment Insurance overpayment**

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips)		(maximum \$44,200. If \$2,000 or less, enter "0".)		28,806	05	1	
Total premiums deducted: Residents of other than Quebec (from box 18 and box 55 of your T4 slips)		Quebec residents (from box 18 of your T4 slips)		512	77	2	
Line 1 minus \$2,000 (if negative, enter "0")				–	26,806	05	3
Line 2 minus line 3 (if negative, enter "0")				=			4
Total premiums deducted: Residents of other than Quebec (from box 18 and box 55 of your T4 slips)		Quebec residents (from box 18 of your T4 slips)		512	77	5	
Required premium: Residents of other than Quebec (multiply line 1 by 1.78%)		(maximum \$786.76)					
Quebec residents (multiply line 1 by 1.41%)		(maximum \$623.22)		–	512	75	6
Line 5 minus line 6 (if negative, enter "0")				=	0	02	7
Enter the amount from line 4 or line 7, whichever is greater.		Employment Insurance overpayment		0	02	8	

Enter the amount from line 8 on **line 450** of your return only if it is more than \$1.

Enter the amount from line 3, 5, or 6, whichever is least, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428.