



Tax return for 2005 prepared for

Yingxu Rong

by *UFile.ca*

Executive summary

for 2005 taxation year

	Taxpayer	Spouse
Name	Yingxu Rong	Hongyu Ji
Social insurance number	738-423-219	738-423-185
Date of birth	06/03/1969	18/05/1969
Province of residence	British Columbia	British Columbia
Street	89-935 Ewen Ave	89-935 Ewen Ave
City	New Westminster	New Westminster
Province	British Columbia	British Columbia
Postal code	V3M 0A1	V3M 0A1
Home phone number	6042533858	6042533858
Work phone number		6048382188

Federal return

	Taxpayer	Spouse	Total for the couple
Total income	17,800	1,954	19,754
Net income	17,800	1,954	19,754
Taxable income	17,800	1,954	19,754
Effective marginal tax rate	21.1%	21.1%	
Average tax rate (tax ÷ total income)	1.1%	0.0%	
Total tax payable	308		308
Balance due (refund)	(1,247)	(124)	(1,371)

Child tax benefit	3,200		3,200
GST/HST credit	587		587
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2006	6,169		6,169
Unused RRSP contributions		1,000	1,000
Capital gain exemption available	250,000	250,000	500,000
Cumulative net investment loss (CNIL)		(754)	(754)
Total instalments payable in 2006			

T1 - Summary

Name **Yingxu Rong**
 SIN **738-423-219** Date of birth **06-03-1969**

2005					2005				
Employment income 101	16,840				Basic amount 300	8,648			
Other empl. income 104					Age amount 301				
OAS pension 113					Spousal amount 303	6,125			
CPP/QPP benefits 114					Eligible dependant 305				
Other pensions 115					Infirm dependant 306				
EI benefits 119	960				CPP/QPP empl. 308	648			
Dividends 120					CPP/QPP self-empl. 310				
Interest 121					EI premiums 312	328			
Partnership 122					Adoption 313				
Rental 126					Pension inc. amount 314				
Capital gains 127					Caregiver amount 315				
Support received 128					Disability amount 316				
RRSP 129					Disability transfer 318				
Other income 130					Student loan int. 319				
Business 135					Tuition, education 323				
Professional 137					Tuition transfer 324				
Commission 139					Spousal transfer 326				
Farming 141					Medical expenses 330				
Fishing 143					Medical other dep. 331				
Workers' compens. 144					Medical deduction 332				
Social assistance 145					Total 335	15,749			
Supplement 146					Total @ 15% 338	2,362			
Total income 150	17,800				Donations and gifts 349				
PA amount 206					Non refundable cr. 350	2,362			
RPP contributions 207					Federal tax 406	308			
RRSP contributions 208					Political 410				
Sask. pension plan 209					ITC 412				
Dues 212					Labour-sponsored 414				
Child care 214					Line 406 - 416 417				
Attendant care 215					Net federal tax 420	308			
ABIL 217					CPP contribution 421				
Moving 219					Repayment 422				
Support payments 220					Provincial tax 428				
Interest expenses 221					First Nations 432				
CPP/QPP self-empl. 222					Total payable 435	308			
Exploration exp. 224					Deducted at source 437	1,440			
Employment exp. 229					Transfer 45% 438				
Clergy deduction 231					Line 437 - 438 439				
Other deductions 232					Quebec abatement 440				
Clawback 235					CPP overpayment 448				
Net income 236	17,800				EI overpayment 450				
Canadian Forces 244					Refundable medical 452				
Loan deduction 248					Refund of ITC 454				
Shares deduction 249					Part XII.2 credit 456				
Other payments 250					GST/HST rebate 457				
Limited part. loss 251					Instalments paid 476				
Non capital loss 252					Provincial credits 479	115			
Net capital loss 253					Total credits 482	1,555			
Cap. gains exempt. 254					Refund 484	1,247			
Northern deduction 255					Balance owing 485				
Additional deduct. 256									
Taxable income 260	17,800								

Income Tax and Benefit Return

Identification

7

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
Mrs.
Yingxu

Last name
Rong

Mailing address: Apt. No. - Street No. Street name
89-935 Ewen Ave
P.O. Box, R.R.

City Prov./Terr. Postal code
New Westminster BC V3M 0A1

Information about you

Enter your social insurance number (SIN)
if you are not attaching a label: 738-423-219
year month day

Enter your date of birth: 1969-03-06
year month day

Your language of correspondence: English Français
Votre langue de correspondance : ☒ ☐

Check the box that applies to your marital status on Dec. 31, 2005:
(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 residence

Enter your province or territory of residence on **December 31, 2005**: 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 2005, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada in 2005**, give the date of:
entry month day or departure month day

Information about your spouse or common-law partner (if you checked box 1 or 2 above)

Enter his or her SIN if it is not on the label, or if you are not attaching a label: 738-423-185


Enter his or her first name: Hongyu

Enter his or her net income for 2005 to claim certain credits: (see the guide for details) 1,954 18

Check this box if he or she was self-employed in 2005: 1 ☒

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

Do not use this area

 **Elections Canada** **THIS SECTION APPLIES ONLY TO CANADIAN CITIZENS.**
DO NOT ANSWER THIS QUESTION IF YOU ARE NOT A CANADIAN CITIZEN.

As a Canadian citizen, I authorize the Canada Revenue Agency to provide my name, address and date of birth to Elections Canada for the National Register of Electors. Yes ☒ 1 No ☐ 2

Your authorization is required each year. This information will be used only for purposes permitted under the *Canada Elections Act*.

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

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.

Do not use this area	172					171					

Please answer the following question

Did you own or hold foreign property at any time in 2005 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 2005, see the "Foreign income" section in the guide.

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** 16,839 86

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** +

Employment Insurance and other benefits (box 14 on the T4E slip) **119** + 960 00

Taxable amount of dividends from taxable Canadian corporations (see the guide) **120** +

Interest and other investment income (**attach** Schedule 4) **121** +

Net partnership income: limited or non-active partners only (**attach** Schedule 4) **122** +

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 **total income**. **150** = 17,799 86



3

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.

Net income

Enter your **total income** from line 150 150 17,799|86

Pension adjustment

(box 52 on all T4 slips and box 34 on all T4A slips) 206

Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips) 207

RRSP deduction (see Schedule 7 and **attach** receipts) 208 +

Saskatchewan Pension Plan deduction (maximum \$600) 209 +

Annual union, professional, or like dues (box 44 on all T4 slips and receipts) 212 +

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) 222 + •

Exploration and development expenses (**attach** Form T1229) 224 +

Other employment expenses 229 +

Clergy residence deduction 231 +

Other deductions Specify: 232 +

Add lines 207 to 224, 229, 231, and 232. 233 = ▶ -

Line 150 minus line 233 (if negative, enter "0"). This is your **net income before adjustments**. 234 = 17,799|86

Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) 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 = 17,799|86

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips) 244

Employee home relocation loan deduction (box 37 on 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 = 17,799|86

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

T1-2005

Federal Tax

Schedule 1

Complete this schedule to claim your federal non-refundable tax credits and to calculate your net federal tax.

You must attach a copy of this schedule to your return.

Enter your **taxable income** from line 260 of your return 17,799|86 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

If the amount on line 1 is:	\$35,595 or less	more than \$35,595 but not more than \$71,190	more than \$71,190 but not more than \$115,739	more than \$115,739
Enter the amount from line 1 above	<u>17,799 86</u> 2	<u> </u> 2	<u> </u> 2	<u> </u> 2
Base amount	<u>00,000 00</u> 3	<u>- 35,595 00</u> 3	<u>- 71,190 00</u> 3	<u>- 115,739 00</u> 3
Line 2 minus line 3				
(this amount cannot be negative)	<u>= 17,799 86</u> 4	<u>= </u> 4	<u>= </u> 4	<u>= </u> 4
Rate	<u>x 15%</u> 5	<u>x 22%</u> 5	<u>x 26%</u> 5	<u>x 29%</u> 5
Multiply the amount on line 4 by the rate on line 5	<u>= 2,669 98</u> 6	<u>= </u> 6	<u>= </u> 6	<u>= </u> 6
Tax on base amount	<u>0,000 00</u> 7	<u>+ 5,339 00</u> 7	<u>+ 13,170 00</u> 7	<u>+ 24,753 00</u> 7
Add lines 6 and 7	<u>= 2,669 98</u> 8	<u>= </u> 8	<u>= </u> 8	<u>= </u> 8

Federal non-refundable tax credits (Read the guide for details about these credits.)

Basic personal amount claim \$8,648|300 8,648|00

Age amount (if you were born in 1940 or earlier) (maximum \$3,979)|301 +

Spouse or common-law partner amount:

Base amount 8,079|00

Minus: his or her net income

(from page 1 of your return) - 1,954|18

Result: (if negative, enter "0") = 6,124|82 (maximum \$7,344) ▶ 303 + 6,124|82

Amount for an eligible dependant (attach Schedule 5) (maximum \$7,344) 305 +

Amount for infirm dependants age 18 or older (attach Schedule 5) 306 +

CPP or QPP contributions:

through employment from box 16 and box 17 on all T4 slips (maximum \$1,861.20) 308 + 647|95 •

on self-employment and other earnings (attach Schedule 8) 310 + •

Employment Insurance premiums from box 18 on all T4 slips (maximum \$760.50) 312 + 328|38 •

Adoption expenses 313 +

Pension income amount (maximum \$1,000) 314 +

Caregiver amount (attach Schedule 5) 315 +

Disability amount 316 +

Disability amount transferred from a dependant 318 +

Interest paid on your student loans 319 +

Tuition and education amounts (attach Schedule 11) 323 +

Tuition and education amounts transferred from a child 324 +

Amounts transferred from your spouse or common-law partner (attach Schedule 2) 326 +

Medical expenses for **self, spouse or common-law partner, and your dependent children born in 1988 or later** (see the guide) 330

Minus: \$1,844 or 3% of line 236, whichever is less

Subtotal (if negative, enter "0") = (A)

Allowable amount of medical expenses for **other dependants**

(see the calculation at line 331 in the guide and attach Schedule 5) 331 + (B)

Add lines (A) and (B). = ▶ 332 +

Add lines 300 to 326, and 332. 335 = 15,749|15

Multiply the amount on line 335 by 15% = 338 2,362|37

Donations and gifts (attach Schedule 9) 349 +

Total federal non-refundable tax credits: Add lines 338 and 349. 350 = 2,362|37

Net federal tax

Enter the amount from line 8 on page 1

2,669989

Federal tax on split income (from line 4 of Form T1206)

424

+

10

Add lines 9 and 10

2,6699811

Enter the amount from line 350 on page 1

350

2,36237

Federal dividend tax credit (13.3333% of the amount on line 120 of your return)

425

+

•

Overseas employment tax credit (attach Form T626)

426

+

•

Minimum tax carry-over (attach Form T691)

427

+

•

Add lines 350, 425, 426, and 427

2,36237

2,3623712

Basic federal tax: Line 11 minus line 12 (if negative, enter "0")

429

=

3076113

Federal foreign tax credit:

Where you **only** have foreign non-business income, calculate your federal foreign tax credit below. Otherwise, use Form T2209, *Federal Foreign Tax Credits*, if you have foreign business income. Enter on this line the amount you calculated.

Federal tax: Line 13 minus line 14 (if negative, enter "0")

406

=

3076115

Total federal political contributions (attach receipts)

409

Federal political contribution tax credit (see the guide)

410

•

Investment tax credit (attach Form T2038(IND))

412

+

•

Labour-sponsored funds tax credit

Net cost

413

Allowable credit

414

+

•

Add lines 410, 412, and 414.

416

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

16

(if you have an amount on line 424 above, see Form T1206)

417

=

3076117

Additional tax on RESP accumulated income payments (attach Form T1172)

418

+

18

Net federal tax: Add lines 17 and 18

Enter this amount on line 420 of your return.

420

=

3076119

Federal foreign tax credit: (see lines 431 and 433 in the guide)

Make a separate calculation for each foreign country. Enter on line 14 above the result from line (i) or (ii), whichever is less.

Non-business-income tax paid to a foreign country

431

•(i)

Net foreign non-business income *

433

Net income **

Basic federal tax ***

•(ii)

* Reduce this amount by any income from that foreign country for which you claimed a capital gains deduction, and by any income from that country that was, under a tax treaty, either exempt from tax in that country or deductible as exempt income in Canada (included on line 256). Also reduce this amount by the lesser of lines E and F on Form T626.

** Line 236 plus the amount on line 3 of Form T1206, minus the total of the amounts on lines 244, 248, 249, 250, 253, 254, and minus any amount included on line 256 for foreign income deductible as exempt income under a tax treaty, income deductible as net employment income from a prescribed international organization, or non-taxable tuition assistance from box 21 of the T4E slip. If the result is less than the amount on line 433, enter your **Basic federal tax***** on line (ii).

*** Line 429 plus the amount on lines 425 and 426, and minus any refundable Quebec abatement (line 440) and any federal refundable First Nations abatement (line 441 on the return for residents of Yukon).

5000-S1

Attach a copy of this schedule to your return. See line 222 in the guide for more information.

Pensionable net self-employment earnings (amounts from line 122 and lines 135 to 143 of your return)			1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)		373 +	2
Add lines 1 and 2 (if the result is negative, enter "0")		=	3
Enter the amount from box 26 (or if blank, box 14) on all T4 slips (this amount already includes the amount entered on line 11 of Form CPT20, if it applies)		+ 16,839 86	4
Total pensionable earnings (add lines 3 and 4)		= 16,839 86	5
Basic exemption claim \$3,500		- 3,500 00	6
Earnings subject to contribution: Line 5 minus line 6 (if negative, enter "0") (maximum \$37,600)		= 13,339 86	7
Multiply the amount on line 7 by 9.9% =		1,320 64	8
Contributions through employment (from box 16 and box 17 on all T4 slips)		660 32 x 2 =	9
CPP contributions payable on self-employment and other earnings: Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 421 of your return.			10
Deduction and tax credit for CPP contributions on self-employment and other earnings: Amount from line 10		x 50% =	11
Enter this amount on line 222 of your return and on line 310 of Schedule 1.			



British Columbia Tax

BC428
T1 General - 2005

Complete this form and **attach a copy** of it to your return. For details, see pages 1 to 5 in the forms book.

Step 1 - British Columbia tax on taxable income

Enter your **taxable income** from line 260 of your return

17,799|86 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete. Then, enter the amount from line 1 in the applicable column.

Line 2 minus line 3
(cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7

Go to Step 2

If line 1 is \$33,061 or less	If line 1 is more than \$33,061, but not more than \$66,123	If line 1 is more than \$66,123, but not more than \$75,917	If line 1 is more than \$75,917, but not more than \$92,185	If line 1 is more than \$92,185	
17,799 86					2
- 0 00	- 33,061 00	- 66,123 00	- 75,917 00	- 92,185 00	3
= 17,799 86	=	=	=	=	4
x 6.05%	x 9.15%	x 11.7%	x 13.7%	x 14.7%	5
= 1,076 89	=	=	=	=	6
+ 0 00	+ 2,000 00	+ 5,025 00	+ 6,171 00	+ 8,400 00	7
= 1,076 89	=	=	=	=	8

Step 2 - British Columbia non-refundable tax credits

Important: Provincial non-refundable tax credits may be **different** from the federal amounts claimed on Schedule 1. For details, see the *Provincial Worksheet* and pages 1 to 3 in the forms book.

For internal use only		5609	
Basic personal amount	claim \$8,676	5804	8,676 00 9
Age amount (if born in 1940 or earlier)	(use provincial worksheet)	5808	+
Spouse or common-law partner amount			
Base amount	8,172 00		
Minus: his or her net income from page 1 of your return	- 1,954 18		
Result: (if negative, enter "0")	= 6,217 82	(maximum \$7,429)	5812 + 6,217 82 11
Amount for an eligible dependant	(use provincial worksheet)	5816	+
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820	+
Canada Pension Plan or Quebec Pension Plan contributions:			
(amount from line 308 of your federal Schedule 1)	5824	+	647 95 14
(amount from line 310 of your federal Schedule 1)	5828	+	15
Employment Insurance premiums (amount from line 312 of your federal Schedule 1)	5832	+	328 38 16
Pension income amount (amount from line 314 of your federal Schedule 1)	5836	+	17
Caregiver amount (use provincial worksheet)	5840	+	18
Disability amount (see line 5844 from page 2 in your forms book)	5844	+	19
Disability amount transferred from a dependant (use provincial worksheet)	5848	+	20
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	5852	+	21
Your tuition and education amounts [attach Schedule BC(S11)]	5856	+	22
Tuition and education amounts transferred from a child	5860	+	23
Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)]	5864	+	24
Medical expenses from line 330 of your federal Schedule 1	5868		25
Enter \$1,804 or 3% of line 236, whichever is less	-		26
Line 25 minus line 26 (if negative, enter "0")	=		27
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	5872	+	28
Add lines 27 and 28	5876	=	29
Add lines 9 through 24, and line 29	5880	=	15,870 15 30
Non-refundable tax credit rate		x	6.05% 31
Multiply line 30 by line 31	5884	=	960 14 32
Donations and gifts:			
Amount from line 345 of your federal Schedule 9	x 6.05% =		33
Amount from line 347 of your federal Schedule 9	x 14.7% =	+	34
Add lines 33 and 34	5896	=	35
Add lines 32 and 35	British Columbia non-refundable tax credits	6150	= 960 14 36

Step 3 - British Columbia tax

Enter the amount from line 8			1,076	89	37
Enter your British Columbia tax on split income from Form T1206	6151	+			●38
Add lines 37 and 38		=	1,076	89	39
Enter your British Columbia non-refundable tax credits from line 36			960	14	40
British Columbia dividend tax credit:					
Amount from line 120 of your return	× 5.1 % =	6152	+		●41
British Columbia overseas employment tax credit:					
Amount calculated for line 42 on the <i>Provincial Worksheet</i>		6153	+		●42
British Columbia minimum tax carry-over:					
Amount from line 427 on federal Schedule 1	× 40.3% =	6154	+		●43
Add lines 40 through 43		=	960	14	▶
Line 39 minus line 44 (if negative, enter "0")			-	960	14 44
British Columbia additional tax for minimum tax purposes			=	116	75 45
Form T691: Line 108 minus line 111	× 40.3% =		+		46
Add lines 45 and 46			=	116	75 47
Enter the provincial foreign tax credit from Form T2036			-		48
Line 47 minus line 48			=	116	75 49
Enter the British Columbia royalty and deemed income addition to tax from Form T81			+		50
Add line 49 and line 50			=	116	75 51

BC tax reduction

If your net income (line 236 of your return) is **less than \$26,000**, complete the following calculation.
Otherwise, enter "0" on line 58 and continue.

Basic reduction	Claim \$360		360	00	52
Enter your net income from line 236 of your return			17,799	86	53
Base amount		-	16,000	00	54
Line 53 minus line 54 (if negative, enter "0")		=	1,799	86	55
Applicable rate		×	3.6%		56
Multiply line 55 by line 56		=	64	79	▶
Line 52 minus line 57 (if negative, enter "0")			-	64	79 57
Line 51 minus line 58 (if negative, enter "0")		=	295	21	▶
			-	295	21 58
			=	0	00 59
Enter the provincial logging tax credit from Form FIN 542			-		60
Line 59 minus line 60 (if negative, enter "0")			=	0	00 61
Enter the British Columbia royalty and deemed income rebate from Form T81			-		62
Line 61 minus line 62 (if negative, enter "0")			=	0	00 63

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2005	6040				64
Credit calculated for line 65 on the <i>Provincial Worksheet</i>			(maximum \$500)		
Line 63 minus line 65 (if negative, enter "0")			-		65
			=	0	00 66

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate ESOP 20	6045				●67
Enter your employee venture capital tax credit from Certificate EVCC 30	6047	+			●68
Add lines 67 and 68			(maximum \$2,000)	=	▶
Line 66 minus line 69 (if negative, enter "0")			-		69
			=	0	00 70

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231	6881	-			●71
Line 70 minus line 71 (if negative, enter "0")					
Enter this amount on line 428 of your return.			British Columbia tax	=	0 00 72



British Columbia Credits

BC479

T1 General - 2005

Complete the calculations that apply to you and **attach a copy** of this form to your return. For details, see pages 5 and 6 in the forms book.

Sales tax credit (for low-income families and individuals)

If you had a spouse or common-law partner on December 31, 2005, **only one of you** can claim this credit for both of you.

Income for the sales tax credit

Enter your net income from line 236 of your return	17,799	86	1
Enter your spouse or common-law partner's net income from page 1 of your return	+	1,954	18 2
Net family income: Add lines 1 and 2	=	19,754	04 3
If you had a spouse or common-law partner on December 31, 2005, enter \$18,000. Otherwise enter \$15,000.	-	18,000	00 4
Line 3 minus line 4 (if negative, enter "0")	=	1,754	04 5
Income for the sales tax credit			

Basic sales tax credit	claim \$75	6033	75	00	6
Additional credit for your spouse or common-law partner	claim \$75	6035	+	75	00 7
Add lines 6 and 7			=	150	00 8
Amount from line 5	1,754	04	× 2% =	-	35 08 9
Line 8 minus line 9 (if negative, enter "0")			=	114	92 10
Sales tax credit					

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate SBVC10 for shares acquired in 2005	6049	•11		
Enter your venture capital tax credit from Certificate SBVC10 for shares acquired during the first 60 days of 2006 that you elect to claim in 2005	6050	+	•12	
Enter your unused venture capital tax credit from previous years	+	13		
Add lines 11, 12 and 13 (maximum \$60,000)	=	▶	+	14

British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88	6051	+	•15	
Enter your mining exploration tax credit allocated from a partnership from Form T88	6053		16	
Add lines 10, 14, and 15. Enter the result on line 479 of your return.	British Columbia credits			= 114 92 17

EMPLOYEE OVERPAYMENT OF 2005 CANADA PENSION PLAN CONTRIBUTIONS AND 2005 EMPLOYMENT INSURANCE PREMIUMS

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, 2005, complete Part 1. If you were a resident of Quebec on December 31, 2005, and you made CPP or QPP contributions, see your Quebec provincial income tax guide.

To determine any overpayment of Employment Insurance (EI) premiums, complete Part 2. To be refunded, the amount of the EI overpayment has to be more than \$1.

Part 1 - Calculating your Canada Pension Plan overpayment

If any of the following situations apply to you, determine the amounts for lines 1, 2, 3, and 5, by using the table below and your applicable number of months:

- If you turned 18 in 2005, use the number of months in the year after the month you turned 18.
- If you turned 70 in 2005, use the number of months in the year up to and including the month you turned 70.
- If you received, or were entitled to receive, a CPP or QPP retirement or disability pension for part of 2005, use the number of months in the year you did not or were not entitled to receive the pension.
- If the individual died in 2005, use the number of months in the year up to and including the month the individual died.

Total CPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips)	(maximum \$ 41,100)		1
Basic CPP exemption	(maximum \$ 3,500)	-	2
Earnings subject to contribution (if negative, enter "0")	(maximum \$ 37,600)	=	3
Total CPP and QPP contributions deducted (from boxes 16 and 17 of your T4 slips)			4
Required contribution: Multiply line 3 by 4.95%	(maximum \$1,861.20)	-	5
Line 4 minus line 5 (if negative, enter "0")	Canada Pension Plan overpayment		6

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 34 of the General 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 2005

Applicable number of months	Line 1 Maximum amount of total CPP pensionable earnings	Line 2 Maximum amount of basic CPP exemption	Line 3 Maximum amount of earnings subject to contribution	Line 5 Maximum amount of required contribution
1	\$ 3,425.00	\$ 291.66	\$ 3,133.34	\$ 155.10
2	\$ 6,850.00	\$ 583.33	\$ 6,266.67	\$ 310.20
3	\$ 10,275.00	\$ 874.99	\$ 9,400.01	\$ 465.30
4	\$ 13,700.00	\$ 1,166.66	\$ 12,533.34	\$ 620.40
5	\$ 17,125.00	\$ 1,458.33	\$ 15,666.67	\$ 775.50
6	\$ 20,550.00	\$ 1,749.99	\$ 18,800.01	\$ 930.60
7	\$ 23,975.00	\$ 2,041.66	\$ 21,933.34	\$ 1,085.70
8	\$ 27,400.00	\$ 2,333.33	\$ 25,066.67	\$ 1,240.80
9	\$ 30,825.00	\$ 2,624.99	\$ 28,200.01	\$ 1,395.90
10	\$ 34,250.00	\$ 2,916.66	\$ 31,333.34	\$ 1,551.00
11	\$ 37,675.00	\$ 3,208.33	\$ 34,466.67	\$ 1,706.10
12	\$ 41,100.00	\$ 3,500.00	\$ 37,600.00	\$ 1,861.20

Part 2 - Calculating your Employment Insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips and box 16 of your T4F slips)	(maximum \$39,000. If \$2,000 or less, enter "0")	16,839	86	1	
Total premiums deducted (box 18 of your T4 and T4F slips)		328	39	2	
Line 1 minus \$2,000 (if negative, enter "0")		-	14,839	86	3
Line 2 minus line 3 (if negative, enter "0")		=			4
Total premiums deducted (box 18 of your T4 and T4F slips)		328	39	5	
Required premium: Multiply line 1 by 1.95%	(maximum \$760.50)	-	328	38	6
Line 5 minus line 6 (if negative, enter "0")		=	0	01	7

Enter the amount from line 4 or line 7, whichever is **greater** **Employment Insurance overpayment** 001 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.

Notes and diagnostics

Name:

SIN:

Tax year:

UserID:

Yingxu Rong

738-423-219

2005

harryji

Password:

Calculated at 10:27:47 05-07-2006 by program version 2005.921 by UFile.ca

FEDERAL NETFILE

 The federal return can be filed using Netfile.

FEDERAL - MEDICAL EXPENSE TAX CREDIT

Amount of medical expenses needed to be eligible for the medical expense tax credit if these expenses are claimed on this tax return:

The lesser of \$1,844 or 3% of the net income (line 236)	534	00
Medical expenses (line 330)	-	
Amount of medical expenses needed to be eligible for the medical expense tax credit	=	534 00

Assembly Instructions

Name: **Yingxu Rong**

SIN: **738-423-219**



Assembling the federal tax return

If you submit your tax return via Netfile and it is accepted by the CRA, you do not have to send a printed copy to the CRA. However, the CRA reserves the right to request any supporting documentation such as T4 slips, charity and medical receipts, etc. You must therefore keep these documents and a copy of the tax return in a safe place for a period of 6 years in case you are asked to supply them to the CRA (ref. sub. 230(4)).

If you file your tax return by mail, the attachments should be arranged in the order indicated below. You should also ensure that the return is signed where required.

Mail to...

If you do not know the address of your CRA district office, you can go to the CRA website <http://www.cra-adrc.gc.ca/tax/individuals/faq/t1filingaddress-e.html>

You only need to send to CRA those pages with CRA printed on the top right hand corner.

Order of assembly (per IC97-2):

- ☐ T1 Federal tax return, pages 1 and 2
All other applicable enclosures should be attached horizontally to the top left-hand corner of page 3 of the return.
 - ☐ T4 slips, then all others in any order (NR4, T3, T5, etc.)
 - ☐ All other schedules
 - ☐ All other forms
 - ☐ All other receipts and slips
- ☐ T1 Federal tax return, pages 3 and 4

The taxpayer should sign the following:

- ☐ T1 - Federal tax return, page 4

ESTIMATION OF THE CALCULATION OF GST CREDIT 2005

You can apply for the GST/HST credit if, at the end of 2005, you were resident in Canada and **any** of the following applies. You:

- were 18 years of age or older;
- had a spouse; or
- were a parent.

Notes

If you have a spouse, only one of you can apply for the credit. No matter which one of you applies, the credit will be the same.

To be eligible to receive the GST/HST credit for a particular month, you have to be resident in Canada at the beginning of that month.

You cannot apply for the GST/HST credit if, at the end of 2005, you either:

- were confined to a prison or a similar institution, and had been there for more than six months during 2005, **or**
- did not have to pay tax in Canada because you were an officer or servant of another country, such as a diplomat, or a family member or employee of such a person.

Note

You cannot claim the credit for your spouse or child who met either of these conditions at the end of 2005.

INCOME INFORMATION

Your net income from line 236 on your income tax return	1.	17,799	86
Your spouse's or your common-law spouse's net income	+ 2.	1,954	18
Other supporting person's net income	+ 3.		
Income for GST Credit	= 4.	19,754	04

CALCULATION OF GST CREDIT

Basic Goods and Services Tax Credit	Claim \$232.00	5.	232	00	
Credit for spouse or supporting person	Claim \$232.00	+ 6.	232	00	
Eligible dependant credit	Claim \$232.00	+ 7.			
Credit for qualified children:					
Number of qualified children	1	× \$123.00	= 8.	123	00
Calculation of single supplement: (if line 6 and 7 are zero)					
Income for GST credit (line 4)	9.				
Subtract base amount	- 10.	7,539	00		
Income over base amount	= 11.				
Enter 2% of line 11 or \$123 whichever is less			+ 12.		
Single-parent family supplement	Claim \$123.00	+ 13.	0	00	
Add lines 5, 6, 7, 8, 12 and 13			= 14.	587	00
Income for GST credit (line 4)	15.	19,754	04		
Subtract base amount	- 16.	30,270	00		
Income over base amount	= 17.	0	00		
Enter 5% of line 17			- 18.		
Line 14 minus line 18			= 19.	587	00
Goods and Services Tax Credit (if less than \$1, enter zero)			= 20.	587	00
Enter 1/4 of line 20 - This amount will be paid to you in July and October 2006, and January and April 2007			= 21.	146	75

ESTIMATION OF CHILD TAX BENEFITS FOR THE PERIOD JULY 2006 TO JUNE 2007

2005 Family information	Taxpayer	Spouse	Family total
Family net income	17,799 86	1,954 18	19,754 04
Family working income	16,839 86		16,839 86
Child care expenses claimed			
Details of children	Date of birth yyyy mm dd	Eligible months under 7	Eligible months under 18
Xiaoyun	1997-04-15		12
Total		0	12

Calculation of benefit

Calculations are made by determining the eligibility of each child on monthly basis. Annual rates are divided into 12 monthly portions and multiplied by the relevant number of months of eligibility of each child.

Basic benefit

Standard benefit

Qualified dependants under 18 [12] × (\$1,255/12) 1,255|00 1

Supplement for 3rd and each additional qualified dependant	[] × (\$88/12)	+		2
Supplement for qualified dependant under 7	[] × (\$249/12)			3
Subtract: (child care expenses claimed for all qualified dependants)	× 25%	-		4
Net supplement for qualified dependants under 7	line 3 minus line 4	=	0 00	5
Add lines 1, 2 and 5			Subtotal	= 1,255 00 6

Benefit reduction

Family net income			19,754 04	7
Subtract base amount		-	36,378 00	8
Family net income over base amount		=	0 00	9
Minus benefit reduction of:				
- 2.0% of line 9 for families with one qualified dependant	0 00	× [12] × (2.0% / 12)		
- 4% of line 9 for families with two or more qualified dependants	0 00	× [] × (4.0% / 12)	+	
			+	0 00
Line 6 minus line 10			-	0 00 10
			Net benefit amount	= 1,255 00 11

Calculation of national child benefit supplement

Amount for 1st qualified dependant	[12] × (\$1,945/12)		1,945 00	12
Amount for 2nd qualified dependant	[] × (\$1,720/12)	+		13
Amount for 3rd and subsequent	[] × (\$1,637/12)	+		14

Add lines 12, 13, and 14	Total amount for qualified dependants	=	1,945 00	15
Family net income			19,754 04	16
Subtract base amount		-	20,435 00	17
Income over base amount		=	0 00	18
Less:				
- 12.2% of line 18 for families with one qualified dependant	0 00	× [12] × (12.2% / 12)	-	
- 23.0% of line 18 for families with two qualified dependants	0 00	× [] × (23.0% / 12)	-	
- 33.3% of line 18 for families with three or more qualified dependants	0 00	× [] × (33.3% / 12)	-	
			=	0 00
Line 15 minus line 19	Net national child benefit supplement	=	1,945 00	20

These amounts are based on information currently available and are subject to change. Small differences may occur between these calculations and published annual rates due to the accumulation of rounding differences on a monthly basis.

ESTIMATION OF CHILD TAX BENEFITS FOR THE PERIOD JULY 2006 TO JUNE 2007

Calculation of the Child Disability Benefit (CDB)

Number of qualified dependants with disability	[] × \$2,000.00		21
<i>Family net income</i>			22
Subtract CDB base amount	- 36,378	00	23
<i>Family net income over CDB base amount</i> (line 22 minus line 23) If negative, enter "0"	=		24
Less:			
- 12.2% of line 24 for family with one qualified dependant with a disability	× [] × (12.2% / 12)	-	
- 23.0% of line 24 for families with two qualified dependants with a disability	× [] × (23.0% / 12)	-	
- 33.3% of line 24 for families with three or more qualified dependants with a disability	× [] × (33.3% / 12)	-	
	=		
		-	25
Net Child Disability Benefit (line 21 minus line 25) If negative, enter "0"	=		26
Total entitlement to child tax benefit			3,200 00 27

Estimated monthly payments

July	2006	266	66
August	2006	266	66
September	2006	266	66
October	2006	266	66
November	2006	266	66
December	2006	266	66
January	2007	266	66
February	2007	266	66
March	2007	266	66
April	2007	266	66
May	2007	266	66
June	2007	266	66

The CCTB is generally paid monthly on the 20th of each month. However, if your monthly entitlement is less than \$10, the CCTB will be paid in one instalment on July 20th to cover the whole year.

Registered Retirement Savings Plan Schedule

Table B CALCULATION OF ELIGIBLE RRSP DEDUCTION IN 2005

Eligible amount based on 2004 income		
Plus: RRSP room based previous years' income	+	3,138
Plus: Pension adjustment reversal amount from your 2005 T10 slip	+	
Less: 2005 PSPA (from last year's RPP administrator's statement)	-	
Unused RRSP Room	=	3,138
MAXIMUM RRSP DEDUCTION LIMIT IN 2005		3,138

Table C CALCULATION OF RRSP DEDUCTION IN 2005

Contributions available for RRSP deduction	
Maximum RRSP deduction limit in 2005	3,138
RRSP deduction before transfers	
Direct or indirect transfers	
TOTAL RRSP DEDUCTION (per line 208)	0

**Table D CALCULATION OF EARNED INCOME FOR AN RRSP
2005 CALCULATION IN REFERENCE TO 2006 RRSP ELIGIBILITY**

Employment income (lines 101 and 104)		16,839
Less: Union, professional or like dues (line 212)	-	
Employment expenses (line 229)	-	
Subtotal (employment income)	=	16,839
Plus: Net Income from a business (lines 135-143)		
Disability payments received from the CPP or QPP	+	
Royalties for a work or invention	+	
Net rental income from real property	+	
Alimony or maintenance income received (line 128)	+	
Net research grants you received	+	
Employee profit sharing plan allocations- T4PS-Box 35	+	
Supplementary unemployment benefit plan payments	+	
Subtotal - total eligible income		16,839
Less: Current-year loss from a business (lines 135-143)		
Deemed taxable capital gain re: eligible capital property	-	
Current-year rental loss (line 126)	-	
Alimony or maintenance income paid (line 220)	-	
Subtotal - amount to be deducted =		
EARNED INCOME		16,839
Earned income limit (18% of earned income):	16,839 x 18% =	3,031
RRSP dollar limit for 2006		18,000
The lesser of earned income limit and RRSP dollar limit for 2006		3,031
Less: Total PA from 2005	-	
Maximum RRSP deduction in 2006 before PSPA =		3,031

Registered Retirement Savings Plan Schedule (continued)

Table E CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2006

Unused Room for 2005		3,138
Less: RRSP deduction (excluding transfers)	-	
Deduction to Saskatchewan Pension Plan	-	
2006 net PSPA (from RPP administrator's statement)	-	
Eligible RRSP Room after PSPA =		3,138
Add: Maximum RRSP deduction in 2006 based on 2005 earned income	+	3,031
Maximum RRSP deduction limit after PSPA for 2006	=	6,169

Table G CALCULATION OF RRSP CONTRIBUTION LIMIT 2006

Maximum RRSP deduction limit after PSPA for 2006		6,169
Less: Undeducted premiums	-	
RRSP CONTRIBUTION LIMIT FOR 2006		6,169

Summary of carryforward amounts to 2006

Name: **Yingxu Rong**

SIN: **738-423-219**



Subject	Amount	Reference form
GST		
GST rebate		GST-370 line 13
CNIL		
Expense		T936 line 16
Income		T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount	3,031	RRSP schedule (Table D)
Room from previous years	3,138	RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
HOME BUYER'S PLAN		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
DONATIONS		
Donations		Charitable donations sched.
TUITION		
Tuition and educations amounts		Schedule 11, line 21
Interest paid on a student loan		
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 129
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		NS479
Logging tax credit		BC428
Attributed Canadian royalty income		T79 line 22
Employee ownership tax credit		ON428
Community Enterprise Development tax credit		MB428
Small Business Investment tax credit		NB428, YK479

Summary of information slips - 2005

T4E

1	T4E	
	Box	Amount
Total benefits paid	14	96000

Employment income summary - 2005

Employer :- PIMLICO Place of employment :- British Columbia	Box	T4	
Employment income before deductions	14	6,008	97
CPP/QPP contributions	16/17	217	49
EI Premiums	18	117	19
Registered pension plan contributions	20		
Income tax deducted	22	426	92
EI insurable earnings	24	6,008	97
Pensionable earnings	26	6,008	97
Private health service plan			
Employment commissions	42		
Union dues	44		
Charitable donations	46		
Pension adjustment	52		

Employer :- ROBEEZ Place of employment :- British Columbia	Box	T4	
Employment income before deductions	14	10,830	89
CPP/QPP contributions	16/17	430	46
EI Premiums	18	211	20
Registered pension plan contributions	20		
Income tax deducted	22	1,013	03
EI insurable earnings	24	10,830	89
Pensionable earnings	26	10,830	89
Private health service plan			
Employment commissions	42		
Union dues	44		
Charitable donations	46		
Pension adjustment	52		

Place of employment :- British Columbia	Box	T4	
Employment income before deductions	14		
CPP/QPP contributions	16/17		
EI Premiums	18		
Registered pension plan contributions	20		
Income tax deducted	22		
EI insurable earnings	24		
Pensionable earnings	26		
Private health service plan			
Employment commissions	42		
Union dues	44		
Charitable donations	46		
Pension adjustment	52		

Employment income summary - 2005 (continued)

Total income and deductions from T4 slips	Box	T4	
Employment income before deductions	14	16,839	86
CPP/QPP contributions	16/17	647	95
EI Premiums	18	328	39
Registered pension plan contributions	20		
Income tax deducted	22	1,439	95
EI insurable earnings	24	16,839	86
Pensionable earnings	26	16,839	86
Private health service plan			
Employment commissions	42		
Union dues	44		
Charitable donations	46		
Pension adjustment	52		



437 Income tax deducted

T4	PIMLICO	426.92
T4	ROBEEZ	1,013.03
Total income tax deducted		
Enter this amount on line 437 of your return		= 1,439.95