



Tax return for 2011 prepared for

**Hongyu Ji**

by *UFile.ca*

# Executive summary

for 2011 taxation year



	Taxpayer	
Name	<b>Hongyu Ji</b>	<b>Yingxu Rong</b>
Social insurance number	738-423-185	738-423-219
Date of birth	18/05/1969	06/03/1969
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	7788878868	

## Federal return

	Taxpayer	Spouse	Total for the couple
Total income	150	26,549	27,560
Net income	236	26,549	27,560
Taxable income	260	26,549	27,560
Marginal tax rate	0.00%	23.00%	
Average tax rate (total income taxes paid ÷ total income)	0.0%	1.4%	
Total tax payable	435	362	362
<b>Balance due (refund)</b>	<b>484 or 485</b>	<b>(2,159)</b>	<b>(2,159)</b>

Child tax benefit		3,253	3,253
GST/HST credit		657	657
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2012	0	25,060	25,060
Unused RRSP contributions			
Capital gain exemption available	375,000	375,000	750,000
Cumulative net investment loss (CNIL)			
Total instalments payable in 2012			

# Tax return Summary - Combined

for 2011 taxation year



	Taxpayer	Spouse
Name	<b>Hongyu Ji</b>	<b>Yingxu Rong</b>
Social insurance number	738-423-185	738-423-219
Date of birth	18/05/1969	06/03/1969
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	7788878868	

## Federal return

### Total income

	Taxpayer	Spouse	Total
Employment income 101		26,549 02	26,549 02
Interest and other investment income 121	62 68		62 68
RRSP income 129	948 00		948 00
Net business income 135	0 00	0 00	0 00
Add lines 101, 104 to 143, and 147.			
<b>This is your total income. 150</b>	1,010 68	26,549 02	27,559 70

### Net income

Line 150 minus line 233 (if negative, enter "0")			
<b>This is your net income before adjustments. 234</b>	1,010 68	26,549 02	27,559 70
Line 234 minus line 235 (if negative, enter "0")			
<b>This is your net income. 236</b>	1,010 68	26,549 02	27,559 70

### Taxable income

Line 236 minus line 257 (if negative, enter "0")			
<b>This is your taxable income. 260</b>	1,010 68	26,549 02	27,559 70

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

Basic personal amount 300	10,527 00	10,527 00	21,054 00
Spouse or common-law partner amount 303		9,516 32	9,516 32
Amount for children born in 1994 or later 367		2,131 00	2,131 00
CPP or QPP contributions: through employment 308		1,131 71	1,131 71
Employment Insurance premiums 312		472 57	472 57
Canada employment amount 363		1,065 00	1,065 00
Add lines 300 to 332. 335	10,527 00	24,843 60	35,370 60
<b>Multiply the amount on line 335 by 15%. 338</b>	1,579 05	3,726 54	5,305 59
Total federal non-refundable tax credits: add lines 338 and 349. 350	1,579 05	3,726 54	5,305 59

### Step 3 - Net federal tax

Tax on taxable income (C) 404	151 60	3,982 35	4,133 95
Add lines (C) and 424. 404	151 60	3,982 35	4,133 95
Enter the amount from line 350. 350	1,579 05	3,726 54	5,305 59
Add lines 350 to 427. 429	1,579 05	3,726 54	5,305 59
Basic federal tax (if negative, enter "0") 429		255 81	255 81
Federal tax 406		255 81	255 81
Line 406 minus line 416 (if negative, enter "0") 417		255 81	255 81

### Refund or Balance owing

<b>Net federal tax:</b> add lines 417, 415 and 418. 420	0 00	255 81	255 81
<b>Provincial or territorial tax</b> 428	0 00	106 51	106 51
<b>This is your total payable. 435</b>	0 00	362 32	362 32
Total income tax deducted 437		2,520 83	2,520 83
<b>These are your total credits. 482</b>		2,520 83	2,520 83
Line 435 minus line 482		(2,158 51)	(2,158 51)

Tax return Summary - Combined for 2011 taxation year

	Taxpayer	Spouse	Total
Refund 484	0 00	2,158 51	2,158 51
Balance owing 485	0 00	0 00	0 00

Additional information

Marginal tax rate	0.00%	23.00%	
Average tax rate (total income taxes paid ÷ total income)	0.0%	1.4%	
Child tax benefit		3,253 00	3,253 00
GST/HST credit		657 00	657 00
Total RRSP deduction limit - 2012	0 34	25,059 52	25,059 86
Capital gain exemption available	375,000 00	375,000 00	750,000 00

# Tax return Summary

for 2011 taxation year



Taxpayer

Name	Hongyu Ji
Social insurance number	738-423-185
Date of birth	18/05/1969
Province of residence	British Columbia
Street	89-935 Ewen Ave
City	New Westminster
Province	British Columbia
Postal code	V3M 0A1
Home phone number	6042533858
Work phone number	7788878868

## Federal return

### Total income

Interest and other investment income	121	+	62	68
RRSP income	129	+	948	00
Net business income	135	+	0	00
Add lines 101, 104 to 143, and 147.	<b>This is your total income.</b>			
	150	=	1,010	68

### Net income

Line 150 minus line 233 (if negative, enter "0")	<b>This is your net income before adjustments.</b>			
	234	=	1,010	68
Line 234 minus line 235 (if negative, enter "0")	<b>This is your net income.</b>			
	236	=	1,010	68

### Taxable income

Line 236 minus line 257 (if negative, enter "0")	<b>This is your taxable income.</b>			
	260	=	1,010	68

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

Basic personal amount	300		10,527	00
	Add lines 300 to 332.			
	335	=	10,527	00
	<b>Multiply the amount on line 335 by 15%.</b>			
	338	=	1,579	05
Total federal non-refundable tax credits:	add lines 338 and 349.			
	350	=	1,579	05

### Step 3 - Net federal tax

Tax on taxable income	(C)	151	60		
	Add lines (C) and 424.	404		151	60
Enter the amount from line 350.	350	1,579	05		
	Add lines 350 to 427.	-		1,579	05

### Refund or Balance owing

<b>Net federal tax:</b>	add lines 417, 415 and 418.			
	420	=	0	00
<b>Provincial or territorial tax</b>	428	+	0	00
	<b>This is your total payable.</b>			
	435	=	0	00
	<b>Refund</b>			
	484	=	0	00
	<b>Balance owing</b>			
	485	=	0	00

### Additional information

Marginal tax rate	0.00%
Average tax rate (total income taxes paid ÷ total income)	0.0%
Total RRSP deduction limit - 2012	0 34
Capital gain exemption available	375,000 00



# T1 comparative summary - 2011



Name **Hongyu Ji**

SIN **738-423-185**

Date of birth **18-05-1969**

	2011	2010	2009	2008	2007		2011	2010	2009	2008	2007
Employment income 101						Child amount 367					
Other empl. income 104						Infir. dependant 306					
OAS pension 113						CPP/QPP empl. 308					
CPP/QPP benefits 114						CPP/QPP self-empl. 310					
Other pensions 115						EI premiums 312					
Split-pension amt 116						EI prem. self-empl. 317					
Universal child care 117						PPIP premiums paid 375					
Design. UCCB Amt 185						PPIP employment 376					
EI benefits 119						PPIP self-empl. 378					
Dividends 120						Volunteer firefighters' 362					
Dividends not elig. 180						Employment amt 363					
Interest 121	63	93				Public transit passes 364					
Partnership 122						Physical activities 365					
Registered DSPI 125						Arts amount 370					
Rental 126						Home renova. exp. 368					
Capital gains 127						Home buyers' 369					
Support received 128						Adoption 313					
RRSP 129	948					Pension inc. amount 314					
Other income 130						Caregiver amount 315					
Business 135	0	-772				Disability amount 316					
Professional 137						Disability transfer 318					
Commission 139						Student loan int. 319					
Farming 141						Tuition, education 323					
Fishing 143						Tuition transfer 324					
Workers' compens. 144						Spousal transfer 326					
Social assistance 145						Medical expenses 330					
Supplement 146						Medical other dep. 331					
<b>Total income 150</b>	<b>1,011</b>	<b>-680</b>				Medical deduction 332					
PA amount 206						<b>Total 335</b>	<b>10,527</b>	<b>10,382</b>			
RPP contributions 207						<b>Total @ 15% 338</b>	<b>1,579</b>	<b>1,557</b>			
RRSP contributions 208		200				Donations and gifts 349					
Sask. pension plan 209						<b>Non refundable cr. 350</b>	<b>1,579</b>	<b>1,557</b>			
Split-pension deduct. 210						Dividends 425					
Dues 212						Foreign tax credit 405	0				
UCCB repay. 213						Federal tax 406	0				
Child care 214						Political 410					
Attendant care 215						ITC 412					
ABIL 217						Labour-sponsored 414					
Moving 219						<b>Line 406 - 416 417</b>					
Support payments 220						WITB adv. payments 415					
Interest expenses 221						<b>Net federal tax 420</b>					
CPP/QPP self-empl. 222						CPP contribution 421					
PPIP self-empl. 223						EI prem. self-empl. 430					
Exploration exp. 224						Repayment 422					
Employment exp. 229						Min. tax carryover 427					
Clergy deduction 231						Provincial tax 428					
Other deductions 232						First Nations 432					
Clawback 235						<b>Total payable 435</b>	<b>0</b>				
<b>Net income 236</b>	<b>1,011</b>					Deducted at source 437					
Canadian Forces 244						Transfer 45% 438					
Loan deduction 248						<b>Line 437 - 438 439</b>					
Shares deduction 249						Quebec abatement 440					
Other payments 250						First Nations abat. 441					
Limited part. loss 251						CPP overpayment 448					
Non capital loss 252						EI overpayment 450					
Net capital loss 253						Refundable medical 452					
Cap. gains exempt. 254						Working income ben. 453					
Northern deduction 255						Refund of ITC 454					
Additional deduct. 256						Part XII.2 credit 456					
<b>Taxable income 260</b>	<b>1,011</b>					GST/HST rebate 457					
Basic amount 300	10,527	10,382				Instalments paid 476					
Age amount 301						Provincial credits 479					
Spousal amount 303						<b>Total credits 482</b>	<b>0</b>				
Eligible dependant 305						<b>Refund 484</b>					
						<b>Balance owing 485</b>	<b>0</b>				

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

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  
Mr.  
Hongyu

Last name  
Ji

Mailing address: Apt No – Street No Street name  
  
89-935 Ewen Ave  
PO BoxRR  
CityProv./Terr. Postal code  
New WestminsterBCV3M 0A1

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 your mailing address above:

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

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

Information about you

Enter your social insurance number (SIN)  
if it is not on the label or if you are not attaching a label:  
738-423-185  
Year Month Day  
1969-05-18

Enter your date of birth:  
1969-05-18

Your language of correspondence:  
Votre langue de correspondance :  
EnglishFrançais  
☒ ☐

Marital status

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

1 ☒ Married2 ☐ Living common-law3 ☐ Widowed  
4 ☐ Divorced5 ☐ Separated6 ☐ Single

Information about your spouse or common-law partner (if you ticked 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:  
738-423-219

Enter his or her first name:  
Yingxu

Enter his or her net income for 2011 to claim certain credits:  
26,54902

Enter the amount of Universal Child Care Benefit (UCCB) from line 117 of his or her return:

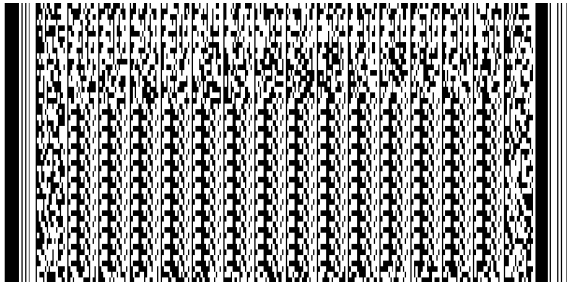
Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2011: 1 ☐

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





**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 to update 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 include 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.

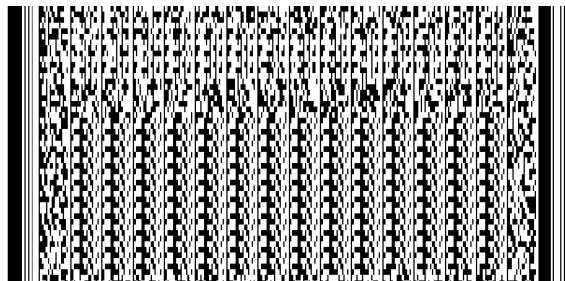
Are you applying for the GST/HST credit (including any related provincial credit)? ..... Yes ☐ 1 No ☒ 2

### 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? (see the "Foreign income" section in the guide for details) ..... **266** Yes ☐ 1 No ☒ 2

If **yes**, complete and attach Form T1135 to your return.

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





Attach this form inside your return along with any other forms, information slips, receipts, and documents that you need to include.

T1-2011

T1-KFS

## Total income

Interest and other investment income ( <b>attach</b> Schedule 4)										121	62.68
RRSP income										129	948.00
Business income										135	0.00
	Gross	162	12,818.82						Net	150	
This is your <b>total income</b> .										150	1,010.68

## Net income

This is your **net income**. 236 1,010.68

## Taxable income

This is your **taxable income**. 260 1,010.68

## Schedules

Schedule 1

300	10,527.00	335	10,527.00	338	1,579.05	350	1,579.05
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## Forms

T936

6813

## Provincial and Territorial forms

Form 428

5609	5804	11,088.00	5880	11,088.00	5884	561.05	6150	561.05
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## Refund or balance owing

Net federal tax: enter the amount from line 58 of Schedule 1	420	
CPP contributions payable on self-employment and other earnings	421 +	
Employment Insurance premiums payable on self-employment and other eligible earnings	430 +	
Social benefits repayment (amount from line 235)	422 +	
<b>Provincial or territorial tax</b>	428 +	
Add lines 420, 421, 430, 422, and 428.	This is your <b>total payable.</b>	435 =

Total income tax deducted	437	
Refundable Quebec abatement	440 +	
CPP overpayment (enter your excess contributions)	448 +	
Employment Insurance overpayment (enter your excess contributions)	450 +	
Refundable medical expense supplement (use the federal worksheet)	452 +	
Working Income Tax Benefit (WITB)	453 +	
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	454 +	
Part XII.2 trust tax credit (box 38 of all T3 slips)	456 +	
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	457 +	
Tax <b>paid</b> by instalments	476 +	
<b>Provincial or territorial credits</b>	479 +	
Add lines 437 to 479.	These are your <b>total credits.</b>	482 =

Line 435 minus line 482 This is your **refund** or **balance owing**.

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.

Refund 484	Generally, we do not charge or refund a difference of \$2 or less.	Balance owing 485
		Amount enclosed 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	Institution number	Account number	CCTB	UCCB
460	461	462	463	491
(5 digits)	(3 digits)	(maximum 12 digits)	<input type="checkbox"/>	<input type="checkbox"/>

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 (604) 253-3858 Date 22-03-12

### 490 For professional tax preparers only

Name:
Address:
Telephone:

**Do not use this area**

487	488							
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T1-2011

## Statement of Investment Income

## Schedule 4

State the names of the payers below, and attach any information slips you received. Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

**I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations**

Taxable amount of dividends other than eligible dividends (specify):

			1
	+		2
	+		3
Add lines 1 to 3, and enter this amount on line 180 of your return.	180 =		4

Taxable amount of eligible dividends (specify):

			5
	+		6
	+		7
Add lines 4 to 7, and enter this amount on line 120 of your return.	120 =		

**II – Interest and other investment income**

Specify:

T5 - CIBC DIRECT BANKING division		62	68
Income from foreign sources			
Enter this amount on line 121 of your return.	121 =	62	68

**III – Net partnership income (loss)**

Enter this amount on line 122 of your return.	122 =		

**IV – Carrying charges and interest expenses**

Carrying charges			
Interest expenses			
Enter this amount on line 221 of your return.	221 =		

# Statement of Business or Professional Activities

- For each business or profession, complete a **separate** Form T2125.
- File each completed Form T2125 with your *Income Tax and Benefit Return*.
- For more information on how to complete this form, see Guide T4002, *Business and Professional Income*.

<b>Identification</b>			
Your name <b>Ji, Hongyu</b>		Your social insurance number <b>738-423-185</b>	
Business name <b>super e-solutions</b>		Account number (15 characters)	
Business address <b>89-935 Ewen ave</b>		City, province or territory <b>New Westminster BC</b>	Postal code <b>V3M 0A1</b>
Fiscal period From: <b>2011-01-01</b> To: <b>2011-12-31</b>		Was 2011 your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Main product or service		Industry code (see the appendix in Guide T4002, <i>Business and Professional Income</i> ) <b>518210</b>	
Tax shelter identification number	Partnership business number (9 digits)	Your percentage of the partnership <b>100.00 %</b>	
Name and address of person or firm preparing this form			

<b>Part 1 – Business income</b>			
2. <input checked="" type="checkbox"/> If you have business income, tick this box and complete this part. <b>Do not complete parts 1 and 2 on the same form.</b>			
Gross sales, commissions, or fees (including GST/HST collected or collectible) . . . . .	<b>12,818</b>	<b>82</b>	<b>A</b>
<b>Minus</b> PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments . . . . .			<b>(i)</b>
	<b>Subtotal (line A minus line (i))</b>	<b>12,818</b>	<b>B</b>
<b>(For those using the Quick Method)</b> Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions and fees eligible for the Quick Method . . . . .			<b>(ii)</b>
For each applicable remittance rate, include (sales, commissions and fees eligible for the Quick Method plus GST/HST collected or collectible) multiplied by Quick Method remittance rate . . . . .			<b>(iii)</b>
	<b>Subtotal (line (ii) minus line (iii))</b>		<b>(iv)</b>
<b>Adjusted gross sales (line B plus line (iv)) (enter this amount on line 8000 in Part 3 below)</b> . . . . .		<b>12,818</b>	<b>C</b>

<b>Part 2 – Professional income</b>			
3. <input type="checkbox"/> If you have professional income, tick this box and complete this part. <b>Do not complete parts 1 and 2 on the same form.</b>			
Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible . . . . .			<b>D</b>
<b>Minus</b> PST, GST/HST included in the fees, GST/HST adjustments and WIP at the end of the year if you elect to exclude it (see Chapter 2 of the guide) . . . . .			<b>(i)</b>
	<b>Subtotal (line D minus line (i))</b>		<b>E</b>
<b>(For those using the Quick Method)</b> Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions and fees eligible for the Quick Method . . . . .			<b>(ii)</b>
For each applicable remittance rate, include (sales, commissions and fees eligible for the Quick Method plus GST/HST collected or collectible) multiplied by Quick Method remittance rate . . . . .			<b>(iii)</b>
	<b>Subtotal (line (ii) minus line (iii))</b>		<b>(iv)</b>
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of the guide) . . . . .			<b>(v)</b>
<b>Adjusted professional fees (line E plus lines (iv) and (v)) (enter this amount on line 8000 in Part 3 below)</b> . . . . .			<b>F</b>

**Part 3 – Gross business or professional income**

Adjusted gross sales (from line C in Part 1) or adjusted professional fees (from line F in Part 2)	8000	12,818 82	G
<b>Plus</b>			
Reserves deducted last year	8290		
Other income			
	8230		
<b>Total of the above two lines</b>			H
<b>Gross business or professional income (line G plus line H)</b>	8299	12,818 82	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, or commission on line 166.

If GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST in the calculation of cost of goods sold, expenses or net income (loss) in parts 4 to 6.

**Part 4 – Cost of goods sold and gross profit**

If you have business income, complete this part. Enter only the business part of the costs.

Gross business income from line 8299 in Part 3 on page 1		12,818 82	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300		
Purchases during the year (net of returns, allowances, and discounts)	8320	1,069 03	
Direct wage costs	8340		
Subcontracts	8360	150 00	
Other costs			
	8450		
<b>Total of the above five lines</b>		1,219 03	
<b>Minus</b>			
Closing inventory (include raw materials, goods in process, and finished goods)	8500		
<b>Cost of goods sold</b>	8518	1,219 03	J
<b>Gross profit (line I minus line J)</b>	8519	11,599 79	

**Part 5 – Net income (loss) before adjustments**

Gross profit from line 8519 in Part 4 above, or gross income from line 8299 in Part 3 on page 1		11,599 79	K
<b>Expenses (enter only the business part)</b>			
Advertising	8521	100 00	
Meals and entertainment (allowable part only)	8523	80 00	
Bad debts	8590		
Insurance	8690		
Interest	8710		
Business tax, fees, licences, dues, memberships, and subscriptions	8760		
Office expenses	8810	385 00	
Supplies	8811		
Legal, accounting, and other professional fees	8860	150 00	
Management and administration fees	8871	120 00	
Rent	8910		
Maintenance and repairs	8960	50 00	
Salaries, wages, and benefits (including employer's contributions)	9060		
Property taxes	9180		
Travel (including transportation fees, accommodations, and allowable part of meals)	9200	1,300 00	
Telephone and utilities	9220	591 00	
Fuel costs (except for motor vehicles)	9224		
Delivery, freight, and express	9275	15 00	
Motor vehicle expenses (not including CCA) (see Chart A on page 5)	9281	384 88	
Allowance on eligible capital property	9935		
Capital cost allowance (CCA) (from Area A on page 4)	9936	5,857 94	
Other expenses (specify)			
	9270		
<b>Total business expenses</b>	9368	9,033 82	L
<b>Net income (loss) before adjustments (line K minus line L)</b>	9369	2,565 97	

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**Part 6 – Your net income (loss)**

Your share of the amount on line 9369 in Part 5 or the amount from slip T5013 or T5013A . . .	2,565	97	M
<b>Plus:</b> GST/HST rebate for partners received in the year (see Chapter 3) . . . . .	9974		N
<b>Total (line M plus line N)</b>	2,565	97	▶ 2,565 97 O
<b>Plus:</b> Other income amounts attributable solely to you . . . . .			
Other adjustments (from the chart below) . . . . .			
<b>Minus:</b> Other amounts deductible from your share of net partnership income (loss) (from the chart on page 3) . . . . .	9943		P
<b>Net income (loss) after adjustments (line O minus line P)</b> . . . . .	2,565	97	Q
<b>Minus:</b> Business-use-of-home expenses (your share of line 3 from the chart on page 3) . . . . .	9945	2,565 97	R
<b>Your net income (loss) (line Q minus line R)</b> . . . . .	9946	0 00	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 135, professional on line 137, or commission on line 139.

**Calculation of business-use-of-home expenses**

Heat . . . . .		
Electricity . . . . .	89	49
Insurance . . . . .	100	00
Maintenance . . . . .	100	00
Mortgage interest . . . . .	688	80
Property taxes . . . . .	545	80
Other expenses (specify)		
manage strata fee	641	25
<b>Subtotal</b>	2,164	54
<b>Minus:</b> Personal use part . . . . .	721	44
<b>Subtotal</b>	1,443	10
<b>Plus:</b> Capital cost allowance (business part only) . . . . .		
Amount carried forward from previous year . . . . .	8,888	44
<b>Subtotal</b>	10,331	54 1
<b>Minus:</b> Net income (loss) after adjustments (from line Q in Part 6 on page 2) (if negative, enter "0") . . . . .	2,565	97 2
<b>Business-use-of-home expenses available to carry forward (line 1 minus line 2)</b> (if negative, enter "0") . . . . .	7,765	57
<b>Allowable Claim</b> (the lesser of amount 1 or 2 above) (enter your share of this amount on line 9945 in Part 6) . . . . .	2,565	97 3

**Details of other partners**

Name and address	Share of net income or (loss) \$	Percentage of partnership %

**Details of equity**

Total business liabilities . . . . .	9931	
Drawings in 2011 . . . . .	9932	
Capital contributions in 2011 . . . . .	9933	

**Area A – Calculation of capital cost allowance (CCA) claim**

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see areas B and C below)	4 Proceeds of dispositions in the year (see areas D and E below)	5 * UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions 1/2 x (col. 3 minus col. 4). If negative, enter "0".	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate %	9 CCA for the year (col. 7 x col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)
10	1,370			1,370	0	1,370	30	411	959
10	326			326	0	326	30	98	228

Continued on next page

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**Area A – Calculation of capital cost allowance (CCA) claim - Continued**

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see areas B and C below)	4 Proceeds of dispositions in the year (see areas D and E below)	5 * UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current year additions 1/2 × (col. 3 minus col. 4) If negative, enter "0"	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate %	9 CCA for the year (col. 7 × col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)
8	881			881	0	881	20	176	705
8	1,763			1,763	0	1,763	20	353	1,410
10	432			432	0	432	30	130	302
10	180			180	0	180	30	54	126
10	61,740			61,740	0	61,740	30	18,522	43,218
10	200			200	0	200	30	60	140
<b>Total CCA claim for the year</b> (enter this amount, <b>minus</b> any personal part and any CCA for business-use-of-home expenses, on line 9936 in Part 5 on page 2**)								<b>5,857</b>	<b>94</b>

\* If you have a negative amount in this column, add it to income as a recapture on line 8230, "Other income," in Part 3 on page 1. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, "Other expenses," in Part 5 on page 2. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of Guide T4002, *Business and Professional Income*.

\*\* For information on CCA for "Calculation of business-use-of-home expenses" on page 3, see "Special Situations" in Chapter 4 of Guide T4002, *Business and Professional Income*.

**Area B – Details of equipment additions in the year**

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total equipment additions in the year</b>				<b>9925</b>

**Area C – Details of building additions in the year**

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total building additions in the year</b>				<b>9927</b>

**Area D – Details of equipment dispositions in the year**

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total equipment dispositions in the year</b>				<b>9926</b>

**Note:** If you disposed of property from your business in the year, see Chapter 4 of Guide T4002, *Business and Professional Income*, for information about your proceeds of disposition.

**Area E – Details of building dispositions in the year**

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total building dispositions in the year</b>				<b>9928</b>

**Note:** If you disposed of property from your business in the year, see Chapter 4 of Guide T4002, *Business and Professional Income*, for information about your proceeds of disposition.

**Area F – Details of land additions and dispositions in the year**

Total cost of all land additions in the year	<b>9923</b>	
Total proceeds from all land dispositions in the year	<b>9924</b>	

**Note:** You cannot claim capital cost allowance on land.

**Chart A – Motor vehicle expenses**

Enter the kilometres you drove in the tax year to earn business income	26000	1
Enter the total kilometres you drove in the tax year	104000	2
Fuel and oil	451	52 3
Interest (see Chart B below)		4
Insurance	1,043	00 5
Licence and registration	45	00 6
Maintenance and repairs		7
Leasing (see Chart C below)		8
Other expenses (specify)		9
		10
<b>Total motor vehicle expenses</b> (add lines 3 to 10)	<b>1,539</b>	<b>52 11</b>
Business use part: $\left( \frac{\text{line 1}}{\text{line 2}} \times \text{line 11} \right)$	$\frac{26000}{104000} \times 1,539.52$	<b>384</b> <b>88 12</b>
Rental fees		
Business parking fees		13
Supplementary business insurance		14
<b>Allowable motor vehicle expenses</b> (add lines 12, 13, and 14) (enter this amount on line 9281 in Part 5 on page 2)		<b>384</b> <b>88</b>

**Note:** You can claim CCA on motor vehicles in Area A on page 4.

**Chart B – Available interest expense for passenger vehicles**

Total interest payable (accrual method) or paid (cash method) in the fiscal period		A
$\frac{10.00}{\text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)}} \times 0$		B
<b>Available interest expense</b> (amount A or B, whichever is less) (enter this amount on line 4 of Chart A above)		

\* For passenger vehicles bought after 2000.

**Chart C – Eligible leasing costs for passenger vehicles**

Total lease charges incurred in your 2011 fiscal period for the vehicle		1
Total lease payments deducted before your 2011 fiscal period for the vehicle		2
Total number of days the vehicle was leased in your 2011 and previous fiscal periods		3
Manufacturer's list price		4
The amount on line 4 or (\$35,294 + GST* and PST, or HST* on \$35,294), whichever is more		5
$\frac{[(\$800 + \text{GST* and PST, or HST* on } \$800) \times \text{line 3}]}{30} \times 85\%$		6
$\frac{[(\$30,000 + \text{GST* and PST, or HST* on } \$30,000) \times \text{line 1}]}{\text{line 5}}$		7
<b>Eligible leasing cost</b> (line 6 or 7, whichever is less) (enter this amount on line 8 of Chart A above)		

\* Use a GST rate of 5% or HST rate applicable to your province.



**Chart A – Motor vehicle expenses**

Enter the kilometres you drove in the tax year to earn business income	13000	1
Enter the total kilometres you drove in the tax year	122185	2
Fuel and oil		3
Interest (see Chart B below)		4
Insurance		5
Licence and registration		6
Maintenance and repairs		7
Leasing (see Chart C below)		8
Other expenses (specify)		9
		10
<b>Total motor vehicle expenses</b> (add lines 3 to 10)		11

Business use part:	$\left( \frac{\text{line 1}}{\text{line 2}} \right)$	$\frac{13000}{122185}$	$\times$	line 11:		=		12
Rental fees								
Business parking fees								13
Supplementary business insurance								14
<b>Allowable motor vehicle expenses</b> (add lines 12, 13, and 14) (enter this amount on line 9281 in Part 5 on page 2)							0.00	

**Note:** You can claim CCA on motor vehicles in Area A on page 4.

**Chart B – Available interest expense for passenger vehicles**

Total interest payable (accrual method) or paid (cash method) in the fiscal period		A
<u>10.00</u> $\times$ the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) <u>0</u>		B
<b>Available interest expense</b> (amount A or B, whichever is less) (enter this amount on line 4 of Chart A above)		

\* For passenger vehicles bought after 2000.

**Chart C – Eligible leasing costs for passenger vehicles**

Total lease charges incurred in your 2011 fiscal period for the vehicle		1
Total lease payments deducted before your 2011 fiscal period for the vehicle		2
Total number of days the vehicle was leased in your 2011 and previous fiscal periods		3
Manufacturer's list price		4
The amount on line 4 or (\$35,294 + GST* and PST, or HST* on \$35,294), whichever is more		5
$\frac{[(\$800 + \text{GST* and PST, or HST* on } \$800) \times \text{line 3}]}{30}$ $\times$ 85%		6
$\frac{[(\$30,000 + \text{GST* and PST, or HST* on } \$30,000) \times \text{line 1}]}{\text{line 5}}$		7
<b>Eligible leasing cost</b> (line 6 or 7, whichever is less) (enter this amount on line 8 of Chart A above)		

\* Use a GST rate of 5% or HST rate applicable to your province.

# Assembly Instructions



Name: **Hongyu Ji**  
SIN: 738-423-185



## 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)).

# Registered Retirement Savings Plan (RRSP) Schedule

**Table B - CALCULATION OF ELIGIBLE RRSP DEDUCTION IN 2011**

Eligible amount based on 2010 income		
<b>Plus:</b> RRSP room based previous years' income	+	0
<b>Plus:</b> Pension adjustment reversal amount from your 2011 T10 slip	+	
<b>Less:</b> 2011 PSPA (from last year's RPP administrator's statement)	-	
<b>Unused RRSP Room</b>	=	0
<b>Maximum RRSP deduction limit in 2011</b>		0

**Table C - CALCULATION OF RRSP DEDUCTION IN 2011**

Contributions available for RRSP deduction	=	
Maximum RRSP deduction limit in 2011	=	0
RRSP deduction before transfers		
Direct or indirect transfers	+	
<b>RRSP deduction (per line 208)</b>	=	0

**Table E - CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2012**

Unused Room for 2011		0
<b>Less:</b> RRSP deduction (excluding transfers)	-	
2012 net PSPA (from RPP administrator's statement)	-	
<b>Eligible RRSP Room after PSPA</b>	=	0
<b>Add:</b> Maximum RRSP deduction in 2012 based on 2011 earned income	+	
<b>Maximum RRSP deduction limit after PSPA for 2012</b>	=	0

**Table G - CALCULATION OF RRSP CONTRIBUTION LIMIT 2012**

Maximum RRSP deduction limit after PSPA for 2012		0
<b>Less:</b> Undeducted premiums	-	
<b>RRSP contribution limit for 2012</b>	=	0

**Table H - CALCULATION OF REPAYMENT OF RRSP HOME BUYERS PLAN**

RRSP home buyers plan outstanding amount before the start period	=	948
Required amount to repay for <b>2011</b>	=	948
Designated repayment	=	
Amount to be included in RRSP income on line 129	=	948
RRSP home buyers plan outstanding amount, end of year	=	

## 2011 NON-CAPITAL LOSS CARRYFORWARD SCHEDULE -

Federal

Non capital losses												
Year of loss	Available at opening of 2011		Additions during 2011		Subtotal		Amount used in 2011		Available at end of 2011		Expired	
2004												
2005												
2006												
2007												
2008	261	81			261	81			261	81		
2009												
2010	772	48			772	48			772	48		
2011												
Total	1,034	29			1,034	29			1,034	29		

YEAR: 2011

## CAPITAL COST ALLOWANCE TO CARRY FORWARD

CCA carried forward to next year			Federal
Description	Class No.	UCC at beginning of period	UCC at end of period
Furniture	8	880.62	704.50
Business level (enter full amts - 100%)			
Furniture 2006	8	1,762.70	1,410.16
Computers	10	1,370.19	959.13
acer laptop grace	10	326.13	228.29
Ipad	10	432.13	302.49
panasonic tv auctoin	10	179.54	125.68
	10	61,740.00	43,218.00
	10	200.00	140.00
software	12	0.00	0.00
Cellphone	12	0.00	0.00
walmart supplier	12	0.00	0.00
ipad assi, office supplier	12	0.00	0.00



## Efile - Return Record

Identification			
Efile Number	Efile Password		<Password>
Document Control Number	Discounter Registration Number		
Software Code	015G	Software Release Date	2012-02-29
Taxpayer's Data			
Taxpayer's Given Name		Change of Name Indicator [2=Yes]	
Taxpayer's Surname			
Address Data			
Care of Line			
Street			
City			
Province	BC	Telephone Area Code	604
Postal Code	V3M0A1	Telephone Local Number	2533858
Basic Data		Residency Data	
Tax Year	2011	Year End Province of Residence	BC
Social Insurance Number	738423185	Current Province of Residence	
Date of Birth	1969-05-18		
Marital Status	1	Aboriginal Land Residency Indicator [1=Yes, 2=No]	
Spouse Self Employed [0=No, 1=Yes]	0	Yukon First Nations Settlement Number	
Elections Canada and GST/HST Data			
Canadian Citizenship Indicator [1=Yes, 2=No]	1	Elections Canada Authorization Indicator [01=Yes, 02=No]	
GST/HST Credit Application Indicator [1=Yes, 2=No]	2		
Contact Data			
Correspondence Language Code [1=English, 2=French]	1	Alternate Address Authorization Code	00
Tax Preparer Authorization Code [1=Yes]		Expiry Date of the Tax Preparer Authorization Code	
Pre-Assessment Review Contact Code		Post-Assessment Review Contact Code	
Deceased Data			
Deceased Indicator [1=Yes]		Date of Death	
Spouse's Data			
Spouse's Given Name (Limited to 4 characters)	Ying	Spouse's Social Insurance Number	738423219
Spouse's Net Income	26549	Spouse's Universal Child Care Benefit Amount	0
Spouse's Universal Child Care Repayment Amount	0		
Bankruptcy Data			
Bankruptcy Indicator [1=Yes]		Post-Bankruptcy Net Income	
		Post-Bankruptcy Adjusted Net Income	
Selected Financial Data Statements (SFDs)			
Number of Selected Financial Data Records [Blank if 0]	01		

Field	Value	Description
266	2	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
121	62	Interest and other investment income
129	948	RRSP income
162	12818	Gross business income
135	1	Net business income (loss)
150	1010	Total income (or loss)
260	1010	Taxable income
490	2	Prepared by (1=3rd party, 2=Client, or 3=Discounted)
300	10527	Basic personal amount
335	10527	Gross non-refundable tax credits before donations and gifts
338	1579	Non-refundable tax credits before donations and gifts
350	1579	Total federal non-refundable tax credits
5804	11088	Basic personal amount
5880	11088	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	561	Provincial non-refundable tax credits before donations and gifts
6150	561	Provincial non-refundable tax credits
5508	948	Home Buyer's Plan participant - Repayment amount
9909	62	Bank interest

**Efile - Selected Financial Data Record (SFD)****Statement of Business Activities**

Business Name	super e-solutions	NAICS Code	518210
Street	89-935 Ewen ave	Postal Code	V3M0A1
Start Date	2011-01-01	End Date	2011-12-31
Account Number			
Partnership Business Number		Tax Shelter Number	
Percentage Share		Final Year Indicator [1=Yes]	

Field	Value	Description
8000	12818	Net sales
8299	12818	Gross income
8320	1069	Net purchases during the year
8360	150	Sub contracts
8518	1219	Cost of goods sold
8519	11599	Gross profit (loss)
8521	100	Advertising
9275	15	Delivery, freight and express
8960	50	Maintenance and repairs
8871	120	Management and administration fees
8523	80	Food, beverages, and entertainment expenses
9281	384	Motor vehicle expenses (not including CCA)
8810	385	Office expenses (or Supplies T777)
8860	150	Legal, accounting and other professional fees
9200	1300	Travel (or Lodging T777, TL2)
9220	591	Utilities
9936	5857	Capital cost allowance
9368	9033	Total expenses
9369	2565	Net profit (loss) before adjustments
9945	2565	Business-use-of-home expenses
9946	1	Net income (loss)

# Summary of carryforward amounts to 2012



Name: **Hongyu Ji**  
 SIN: **738-423-185**

Subject	Amount	Reference form
<b>GST</b> GST rebate (excluding portion for eligible CCA)		GST-370 line 13
<b>CNIL</b> Expense Income	  1,745	 T936 line 16 T936 line 19
<b>RPP</b> RPP pre-1990 contributions (not a contributor) RPP pre-1990 contributions (contributor)	  	 RPP schedule (Area E I.24) RPP schedule (Area E I.25)
<b>RRSP</b> Eligible amount Room from previous years PSPA from previous year Undeducted premiums Transitional amount	  0   	 RRSP schedule (Table D) RRSP schedule (Table E) RRSP schedule (Table E) RRSP schedule (Table F) RRSP schedule (Table F)
<b>HOME BUYER'S PLAN</b> Outstanding amount to repay Number of years left Amount to repay annually	   	 RRSP schedule (Table H) RRSP schedule (Table H) RRSP schedule (Table H)
<b>LLP</b> Outstanding amount to repay Number of years left Amount to repay annually	   	 RRSP schedule (Table K) RRSP schedule (Table K) RRSP schedule (Table K)
<b>DONATIONS</b> Donations		Charitable donations schedule
<b>TUITION</b> Tuition and educations amounts Tuition and educations amounts - Provincial Interest paid on a student loan	 182  	 Schedule 11, line 25 Schedule 11 P, line 21 Supporting documents
<b>INVESTMENT TAX CREDIT</b> Investment tax credit		T2038 column 9
<b>ALTERNATIVE MINIMUM TAX</b> Alternative minimum tax		T691 line 129
<b>FOREIGN BUSINESS TAX CREDIT</b> Foreign business tax credit		Schedule of foreign income
<b>MOVING EXPENSES</b> Moving expenses		T1M
<b>PROVINCIAL TAX CREDITS</b> Venture capital tax credit Equity tax credit Logging tax credit Attributed Canadian royalty income Community Enterprise Development tax credit Small Business Investment tax credit	      	 BC479 T1285 BC428 T79 T1256 NB428, YT479



## Summary of information slips - 2011

### T5

1 CIBC DIRECT BANKING division	T5	
	Box	Amount
Interest from Canadian sources	13	6268

Totals	T5	
	Box	Amount
Interest from Canadian sources	13	6268

# Income Tax and Benefit Return

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.  
For more information, see the guide.

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  
Mr.  
Hongyu

Last name  
Ji

Mailing address: Apt No – Street No Street name  
89-935 Ewen Ave  
PO Box RR  
City New Westminster Prov./Terr. BC Postal code V3M 0A1

## 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 your mailing address above:

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

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



**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 to update 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 include 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 (including any related provincial credit)? . . . . . Yes ☐ 1 No ☒ 2

## Information about you

Enter your social insurance number (SIN)  
if it is not on the label or if you are not attaching a label: 738-423-185  
Year Month Day  
Enter your date of birth: 1969-05-18  
Your language of correspondence: English Français  
Votre langue de correspondance : ☒ ☐

## Marital status

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

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

## Information about your spouse or common-law partner (if you ticked 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: 738-423-219

Enter his or her first name: Yingxu

Enter his or her net income for 2011 to claim certain credits: 26,549|02

Enter the amount of Universal Child Care Benefit (UCCB) from line 117 of his or her return:

Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2011: 1 ☐

## 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	172					171				
----------------------	-----	--	--	--	--	-----	--	--	--	--

The guide contains valuable information to help you complete your return.

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

**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? (see the "Foreign income" section in the guide for details) ..... **266** Yes ☐ 1 No ☒ 2  
If **yes**, complete and attach Form T1135 to your return.  
If you had dealings with a non-resident trust or corporation in 2011, see the "Foreign income" section in the guide.

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

**Total income**

Employment income (box 14 of all T4 slips)		<b>101</b>		
Commissions included on line 101 (box 42 of all T4 slips)	<b>102</b>			
Other employment income		<b>104 +</b>		
Old Age Security pension (box 18 of the T4A(OAS) slip)		<b>113 +</b>		
CPP or QPP benefits (box 20 of the T4A(P) slip)		<b>114 +</b>		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	<b>152</b>			
Other pensions or superannuation		<b>115 +</b>		
Elected split-pension amount ( <b>attach</b> Form T1032)		<b>116 +</b>		
Universal Child Care Benefit (UCCB)		<b>117 +</b>		
UCCB amount designated to a dependant	<b>185</b>			
Employment Insurance and other benefits (box 14 of the T4E slip)		<b>119 +</b>		
Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations ( <b>attach</b> Schedule 4)		<b>120 +</b>		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	<b>180</b>			
Interest and other investment income ( <b>attach</b> Schedule 4)		<b>121 +</b>	62	68
Net partnership income: limited or non-active partners only ( <b>attach</b> Schedule 4)		<b>122 +</b>		
Registered disability savings plan income		<b>125 +</b>		
Rental income	Gross <b>160</b>	Net <b>126 +</b>		
Taxable capital gains ( <b>attach</b> Schedule 3)		<b>127 +</b>		
Support payments received	Total <b>156</b>	Taxable amount <b>128 +</b>		
RRSP income (from all T4RSP slips)		<b>129 +</b>	948	00
Other income	Specify:	<b>130 +</b>		
Self-employment income				
Business income	Gross <b>162</b> 12,818 82	Net <b>135 +</b>	0	00
Professional income	Gross <b>164</b>	Net <b>137 +</b>		
Commission income	Gross <b>166</b>	Net <b>139 +</b>		
Farming income	Gross <b>168</b>	Net <b>141 +</b>		
Fishing income	Gross <b>170</b>	Net <b>143 +</b>		
Workers' compensation benefits (box 10 of the T5007 slip)	<b>144</b>			
Social assistance payments	<b>145 +</b>			
Net federal supplements (box 21 of the T4A(OAS) slip)	<b>146 +</b>			
Add lines 144, 145, and 146 (see Line 250 in the guide).	=	► <b>147 +</b>		
Add lines 101, 104 to 143, and 147.	This is your <b>total income.</b> <b>150</b>	=	1,010	68



**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 <b>total income</b> from line 150.	150	1,010	68
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 deduction (see Schedule 7, and <b>attach</b> receipts)	208 +		
Deduction for elected split-pension amount ( <b>attach</b> 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 ( <b>attach</b> 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 ( <b>attach</b> Schedule 4)		221 +	
Deduction for CPP or QPP contributions on self-employment and other earnings ( <b>attach</b> Schedule 8)		222 +	
Exploration and development expenses ( <b>attach</b> 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 234 minus line 233 (if negative, enter "0")		This is your <b>net income before adjustments.</b>	234 = 1,010 68
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 <b>net income.</b>	236 = 1,010 68

## 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 ( <b>attach</b> 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 <b>taxable income.</b>	260 = 1,010 68

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

Total income tax deducted	437			•
Refundable Quebec abatement	440 +			•
CPP overpayment (enter your excess contributions)	448 +			•
Employment Insurance overpayment (enter your excess contributions)	450 +			•
Refundable medical expense supplement (use the federal worksheet)	452 +			•
Working Income Tax Benefit (WITB) ( <b>attach</b> Schedule 6)	453 +			•
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	454 +			•
Part XII.2 trust tax credit (box 38 of all T3 slips)	456 +			•
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	457 +			•
Tax <b>paid</b> by instalments	476 +			•
<b>Provincial or territorial credits</b> ( <b>attach</b> Form 479 if it applies)	479 +			•
Add lines 437 to 479.	These are your <b>total credits</b> .		482 =	▶

Line 435 minus line 482 This is your **refund** or **balance owing**. 0 00

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.

**Refund** 484  •

**Balance owing** 485  0 00 •

**Amount enclosed** 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	Institution number	Account number	CCTB	UCCB
460 <span style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></span> (5 digits)	461 <span style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></span> (3 digits)	462 <span style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></span> (maximum 12 digits)	463 <input type="checkbox"/>	491 <input type="checkbox"/>

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 (604) 253-3858 Date 22-03-12

**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 ( ) his or her net income from page 1 of your return =	303	+			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 the federal worksheet and <b>attach</b> Schedule 5)	306	+			6	
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (maximum \$2,217.60)	308	+			•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 of all T4 slips (maximum \$786.76)	312	+			•9	
on self-employment and other eligible earnings ( <b>attach</b> 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	+		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 <b>self, spouse or common-law partner, and your dependent children born in 1994 or later</b>	330					
Minus: \$2,052 or 3% of line 236, whichever is less	-					
Subtotal (if negative, enter "0")	=				A	
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide and <b>attach</b> Schedule 5)	331	+			B	
Add lines A and B.	=				▶	
Add lines 1 to 26.	332	+			26	
Federal non-refundable tax credit rate	335	=	10,527	00	27	
Multiply line 27 by line 28.	338	=	1,579	05	29	
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.	<b>Total federal non-refundable tax credits</b>	350	=	1,579	05	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.

1,010|68 32

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

Enter the amount from line 32.

Line 32 is  
\$41,544 or less

1,010|68

- 0 00

Line 33 minus line 34 (cannot be negative)

= 1,010|68

x 15%

= 151|60

Multiply line 35 by line 36.

+ 0 00

Add lines 37 and 38.

= 151|60

Go to Step 3.

Line 32 is more  
than \$41,544 but  
not more than  
\$83,088

- 41,544 00

=

x 22%

=

+ 6,232 00

=

Go to Step 3.

Line 32 is more  
than \$83,088 but  
not more than  
\$128,800

- 83,088 00

=

x 26%

=

+ 15,371 00

=

Go to Step 3.

Line 32 is more  
than \$128,800

- 128,800 00

=

x 29%

=

+ 27,256 00

=

Go to Step 3.

## Step 3 – Net federal tax

Enter the amount from line 39 above.

151|60 40

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

424 + .41

Add lines 40 and 41.

404 = 151|60 ► 151|60 42

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

350 1,579|05 43

Federal dividend tax credit

425 + .44

Overseas employment tax credit (**attach** Form T626)

426 + 45

Minimum tax carryover (**attach** Form T691)

427 + .46

Add lines 43 to 46.

= 1,579|05 ► - 1,579|05 47

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

**Basic federal tax** 429 = 0|00 48

Federal foreign tax credit (**attach** Form T2209)

405 - 49

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

**Federal tax** 406 = 0|00 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 + .52

Labour-sponsored funds tax credit

Net cost 413 Allowable credit 414 + .53

Add lines 51, 52, and 53.

416 = ► - 54

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

417 = 55

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

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

415 + .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 = 0|00 58

## T1-2011

## Tuition, Education, and Textbook Amounts

## Schedule 11

For more information, see Line 323 in the guide.

**Only the student** must complete this schedule and **attach** it to his or her return. Use it to:

- calculate your federal tuition, education, and textbook amounts;
- determine the federal amount available to transfer to a designated individual; and
- determine the unused federal amount, if any, available for you to carry forward to a future year.

**Tuition, education, and textbook amounts claimed by the student for 2011**

Unused federal tuition, education, and textbook amounts from your 2010 notice of assessment or notice of reassessment

181 | 98 | 1

Eligible tuition fees paid for 2011 **320** 2**Education and textbook amounts for 2011****Part-time student:** use column B of Forms T2202, T2202A, TL11A, TL11B, and TL11C.**Do not include any month that is also included in column C.****Only one claim per month (maximum 12 months)****Education amount:**number of months from column **B** × \$120 = 3**Textbook amount:**number of months from column **B** × \$20 = + 4Add lines 3 and 4. = **321** + 5**Full-time student:** use column C of Forms T2202, T2202A, TL11A, TL11B, and TL11C.**Only one claim per month (maximum 12 months)****Education amount:**number of months from column **C** × \$400 = 6**Textbook amount:**number of months from column **C** × \$65 = + 7Add lines 6 and 7. = **322** + 8

Add lines 2, 5, and 8.

**Total 2011 tuition, education, and textbook amounts** = **321** + 9Add lines 1 and 9. **Total available tuition, education, and textbook amounts** = 181 | 98 | 10

Taxable income from line 260 of your return 1,010 | 68 11

Total of lines 1 to 21 of your Schedule 1 - 10,527 | 00 12

Line 11 minus line 12 (if negative, enter "0") = 13

Unused tuition, education, and textbook amounts claimed for 2011

Amount from line 1 or line 13, whichever is **less** - 14

Line 13 minus line 14 = 15

2011 tuition, education, and textbook amounts claimed for 2011

Amount from line 9 or line 15, whichever is **less** + 16

Add lines 14 and 16.

**Total tuition, education, and textbook amounts claimed for 2011**

Enter this amount on line 323 of Schedule 1. = 17

**Transfer/Carryforward of unused amount**

Amount from line 10 181 | 98 | 18

Amount from line 17 - 19

Line 18 minus line 19 **Total unused amount** = 181 | 98 | 20

If you are transferring an amount to another individual, continue on line 21.

**Otherwise**, enter the amount from line 20 on line 25.Enter the amount from line 9. **(maximum \$5,000)** 21

Amount from line 16 - 22

Line 21 minus line 22 (if negative, enter "0") **Maximum transferable** = 23

You can transfer all or part of the amount on line 23 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual on your Form T2202, T2202A, TL11A, TL11B, or TL11C and **specify the federal amount** that you are transferring to him or her. Enter the amount you are transferring on line 24 below.

**Note:** If your spouse or common-law partner is claiming an amount for you on line 303 or line 326 of his or her Schedule 1, you cannot transfer an amount to your parent or grandparent, or to your spouse's or common-law partner's parent or grandparent.

Enter the amount you are transferring (cannot be more than line 23). **Federal amount transferred** **327** - 0 | 00 | 24Line 20 minus line 24 **Unused federal amount available to carry forward to a future year** = 181 | 98 | 25**The person claiming the transfer should not attach this schedule to his or her return.**





# British Columbia Tax

**BC428**  
T1 General – 2011

Complete this form, and **attach a copy** to your return. For more information, see the related line in the forms book.

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

		For internal use only	<b>5609</b>		
Basic personal amount	claim \$11,088	<b>5804</b>	11,088	00	1
Age amount (if born in 1946 or earlier) (use provincial worksheet)	(maximum \$4,254)	<b>5808</b> +			2
Spouse or common-law partner amount					
Base amount	10,703	00			
Minus: his or her net income from page 1 of your return	-				
Result: (if negative, enter "0")	=	(maximum \$9,730) ▶ <b>5812</b> +			3
Amount for an eligible dependant					
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) ▶ <b>5816</b> +			4
Amount for infirm dependants age 18 or older (use provincial worksheet)		<b>5820</b> +			5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)		<b>5824</b> +			.6
(amount from line 310 of your federal Schedule 1)		<b>5828</b> +			.7
Employment Insurance premiums:					
(amount from line 312 of your federal Schedule 1)		<b>5832</b> +			.8
(amount from line 317 of your federal Schedule 1)		<b>5829</b> +			.9
Adoption expenses (amount from line 313 of your federal Schedule 1)		<b>5833</b> +			10
Pension income amount	(maximum \$1,000)	<b>5836</b> +			11
Caregiver amount (use provincial worksheet)		<b>5840</b> +			12
Disability amount (for self)		<b>5844</b> +			13
Disability amount transferred from a dependant (use provincial worksheet)		<b>5848</b> +			14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		<b>5852</b> +			15
Your tuition and education amounts [attach Schedule BC(S11)]		<b>5856</b> +			16
Tuition and education amounts transferred from a child		<b>5860</b> +			17
Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)]		<b>5864</b> +			18
Medical expenses:					
Amount from line 330 of your federal Schedule 1	<b>5868</b>				19
Enter \$1,972 or 3% of line 236 of your return, whichever is <b>less</b> .	-				20
Line 19 minus line 20 (if negative, enter "0")	=				21
Allowable amount of medical expenses for other dependants (use provincial worksheet)	<b>5872</b> +				22
Add lines 21 and 22.	<b>5876</b> =		▶ +		23
Add lines 1 through 18 and line 23.	<b>5880</b> =	11,088	00	▶	24
British Columbia non-refundable tax credit rate			x	<b>5.06%</b>	25
Multiply line 24 by line 25.	<b>5884</b> =				26
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	x 5.06% =				27
Amount from line 347 of your federal Schedule 9	x 14.7% =		+		28
Add lines 27 and 28.	<b>5896</b> =		▶ +		29
Add lines 26 and 29.					
Enter this amount on line 42.	<b>British Columbia non-refundable tax credits 6150</b> =			561	05 30

Go to Step 2 on the next page. ▶

## Step 2 – British Columbia tax on taxable income

Enter your <b>taxable income</b> from line 260 of your return.							1,010	68	31
Complete the appropriate column depending on the amount on line 31.									
Enter the amount from line 31.	Line 31 is \$36,146 or less	Line 31 is more than \$36,146 but not more than \$72,293	Line 31 is more than \$72,293 but not more than \$83,001	Line 31 is more than \$83,001 but not more than \$100,787	Line 31 is more than \$100,787				32
Line 32 minus line 33 (cannot be negative)	- 0 00	- 36,146 00	- 72,293 00	- 83,001 00	- 100,787 00				33
	= 1,010 68	=	=	=	=				34
	x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%				35
Multiply line 34 by line 35.	= 51 14	=	=	=	=				36
	+ 0 00	+ 1,829 00	+ 4,612 00	+ 5,736 00	+ 7,922 00				37
Add lines 36 and 37.									
<b>Go to Step 3.</b>	= 51 14	=	=	=	=				38

## Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 38.							51	14	39
Enter your British Columbia tax on split income from Form T1206.						<b>6151</b>	+		40
Add lines 39 and 40.							=	51	14 41
Enter your British Columbia non-refundable tax credits from line 30.								561	05 42
British Columbia dividend tax credit:									
Credit calculated for line 6152 on the <i>Provincial Worksheet</i>						<b>6152</b>	+		43
British Columbia overseas employment tax credit:									
Amount calculated for line 44 on the <i>Provincial Worksheet</i>						<b>6153</b>	+		44
British Columbia minimum tax carryover:									
Amount from line 427 of your federal Schedule 1			x 33.7%	=	<b>6154</b>	+			45
Add lines 42 through 45.							=	561	05 46
Line 41 minus line 46 (if negative, enter "0")									47
British Columbia additional tax for minimum tax purposes:									
Amount from line 117 on Form T691			x 33.7%	=					48
Add lines 47 and 48.									49
Provincial foreign tax credit from Form T2036									50
Line 49 minus line 50									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.								1,010	68 53
Base amount								- 17,493	00 54
Line 53 minus line 54 (if negative, enter "0")								=	55
Applicable rate								x 3.2%	56
Multiply line 55 by line 56.								=	57
Line 52 minus line 57 (if negative, enter "0")								= 394	00 58
Line 51 minus line 58 (if negative, enter "0")								=	0 00 59
Logging tax credit from Form FIN 542									60
Line 59 minus line 60 (if negative, enter "0")								=	0 00 61

Continue on the next page. ►

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

Enter the amount from line 61 on the previous page. \_\_\_\_\_ 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") = \_\_\_\_\_ 0.00 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") = \_\_\_\_\_ 0.00 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** = \_\_\_\_\_ 0.00 71



# British Columbia Credits

**BC479**  
T1 General – 2011

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

= 0.00 10

**CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL)  
TO DECEMBER 31, 2011**

- Use this form if you had any **investment income** or **investment expenses** for 2011.
- Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction.
- Even if you are not claiming a capital gains deduction in 2011, you should still complete this form if you had any investment income or expenses in 2011.

- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- If you need more information, call **1-800-959-8281**.

**Note**

If you have capital gains other than from the disposition of qualified farm property, qualified fishing property or qualified small business corporation shares in 2011, you should start by completing Chart A on the back of this form to determine if you have additional investment income to include when you calculate your CNIL.

**Part 1 – Investment expenses claimed on your 2011 return**

Carrying charges and interest expenses (from line 221) . . . . .		1
Net rental losses (from line 126) . . . . .	+	2
Limited or non-active partnership losses (from line 122) other than allowable capital losses . . . . .	+	3
Limited partnership losses of other years after 1985 (from line 251) . . . . .	+	4
50% of exploration and development expenses (from line 224) . . . . .	+	5
Any other investment expenses claimed in 2011 to earn property income (see the list of other investment expenses below) . . . . .	<b>6808</b> +	6
Additional investment expenses: If you did not complete Chart A on the back of this form, enter "0". Otherwise, enter the <b>lesser</b> of line 15 in Chart A or the amount you claimed on line 253 of your return. . . . .	+ 0.00	7
<b>Total investment expenses claimed in 2011</b> (total of lines 1 to 7) . . . . .	=	▶ <u>                    </u> A

**Part 2 – Investment income reported on your 2011 return**

Investment income (from lines 120 and 121) . . . . .	62 68	8
Net rental income, including recaptured capital cost allowance (from line 126) . . . . .	+	9
Net income from limited or non-active partnership (from line 122) other than taxable capital gains . . . . .	+	10
Any other property income reported in 2011 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) <b>minus</b> the capital portion deducted under paragraph 60(a) . . . . .	<b>6810</b> +	11
50% of income from the recovery of exploration and development expenses (from line 130) . . . . .	<b>6811</b> +	12
Additional investment income: If you did not complete Chart A on the back of this form, enter "0". Otherwise, enter the amount from line 15 in Chart A . . . . .	+	13
<b>Total investment income reported in 2011</b> (total of lines 8 to 13) . . . . .	= 62 68	▶ <u>62 68</u> B

**Other investment expenses**

**Include:** • repayments of inducements • repayments of refund interest • the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000) • sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5) • foreign non-business tax under subsections 20(11) and 20(12) • life insurance premiums deducted from property income • capital cost allowance claimed on certified films and videotapes • farming or fishing losses claimed by a non-active partner or a limited partner

**Do not include:** • expenses incurred to earn business income • repayment of shareholders' loans deducted under paragraph 20(1)(j) • interest paid on money borrowed to: i) buy an income-averaging annuity contract; ii) pay a premium under a registered retirement savings plan; iii) make a contribution to a registered pension plan; and iv) make a contribution to a deferred profit-sharing plan

**Other property income**

**Include:** • amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9) • home insulation or energy conversion grants under paragraph 12(1)(u) • payments received as an inducement or reimbursement • income from the appropriation of property to a shareholder • farming and fishing income reported by a non-active or a limited partner • other income from a trust • allowable capital losses included in partnership losses of other years after 1985 • amounts withdrawn from Net Income Stabilization Account (NISA) Fund 2 • CPP death benefit payments reported on your T1 return

**Do not include:** • income amounts that relate to business income • payments received from an income-averaging annuity contract • payments received from an annuity contract bought under a deferred profit-sharing plan • shareholders' loans included in income under subsection 15(2)

**Do not use this area****6813**

**Part 3 – Cumulative net investment loss (CNIL)**

Total investment expenses claimed in 2011 (from line A in Part 1)		14	
Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 2010. If you did not complete Form T936 for 2010, see note 1 below.	+		15
Cumulative investment expenses (total of lines 14 and 15)	=		16
Total investment income reported in 2011 (from line B in Part 2)		62 68	17
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2010. If you did not complete Form T936 for 2010, see note 2 below.	+	1,681 95	18
Cumulative investment income (total of lines 17 and 18)	=	1,744 63	19
<b>Cumulative net investment loss (CNIL) to December 31, 2011</b> (line 16 minus line 19; if negative, enter "0")	=	0 00	C

If you are claiming a capital gains deduction on your 2011 return, enter the amount from line C on line 28 of Form T657 for 2011.

**Notes**

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2010 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 above.
- To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2010 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

**Chart A**

Enter the amount from line 199 of Schedule 3 (if negative, show it in brackets)		1
Enter the amount from line 173 of Schedule 3	+	2
Line 1 <b>plus</b> line 2 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 4 to 14, and enter "0" on line 15.	=	0 00 3
Enter the amount from line 1 above (if negative, enter "0")		4
Enter the total of the amounts from lines 107, 110, and 124 of Schedule 3 (if negative, show it in brackets)		5
If you reported an amount on line 192 of Schedule 3, enter the total of the amounts from lines 6683 and 6690 on Form T2017. Otherwise, enter the amount from line 5 on line 7.	+	6
Line 5 <b>plus</b> line 6 (if negative, enter "0")	=	7
Enter 1/2 of line 7	-	8
Line 4 minus line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 14, and enter "0" on line 15.	=	9
Total net non-eligible taxable capital gains (line 3 or line 9, <b>whichever is less</b> ). If the amount on this line includes an amount from a T3 slip, complete lines 11 to 13 below. Otherwise, enter "0" on line 14.		10
Enter the amount from box 21 of all 2011 T3 slips	5334	11
Enter the amount from box 30 of all 2011 T3 slips	-	12
Line 11 <b>minus</b> line 12	5365	13
Enter 1/2 of line 13	-	14
<b>Additional investment income</b> (line 10 <b>minus</b> line 14; if negative, enter "0")	=	0 00 15

T1 – 2011

Federal Worksheet

Use the following charts to make your calculations according to the line instructions contained in the *General Income Tax and Benefit Guide*.  
Keep this worksheet for your records. **Do not attach it to the return you send us.**

Line 129 – RRSP income

Inclusion in income for RRSP home buyer's plan repayment		948 00
	Total =	948 00

Line 135 – Business income

	Gross income	Net income
super e-solutions	12,818 82	
	Total =	
	12,818 82	

## T1-2011

## Working Income Tax Benefit

## Schedule 6

For more information, see Line 453 in the guide. Complete this schedule, and **attach** a copy to your return to claim the Working Income Tax Benefit (WITB) if you meet **all** of the following conditions in 2011:

- you were a resident of Canada throughout the year;
- you earned income from employment or business; and
- at the end of the year, you were 19 years of age or older, or you resided with your spouse or common-law partner or your child.

The WITB is calculated based on the working income (calculated in Part A below) **and** your adjusted family net income (calculated in Part B below). You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 below) is more than \$4,750. If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 below) must be more than \$2,295. **Also**, depending on your situation, your adjusted family net income must be less than a certain amount to entitle you to the WITB. Refer to the chart at the bottom of the next page to find these amounts.

**You cannot claim the WITB if in 2011:**

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year; or
- you were confined to a prison or similar institution for a period of at least 90 days during the year.

**Notes:** If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2011.

## Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant? **381** Yes ☒ 1 No ☐ 2

Do you have an eligible spouse? **382** Yes ☒ 1 No ☐ 2

### Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2011. Otherwise, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return	3	26,549 02 3
Taxable part of scholarship income reported on line 130 <b>383</b> +	4 <b>384</b> +	4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return ( <b>excluding</b> losses)	5 +	5
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer <b>385</b> +	6 <b>386</b> +	6
Add lines 3 to 6. Enter the amount even if the result is "0".	7 <b>387</b> =	26,549 02 7

Add the amounts from line 7 in columns 1 and 2. **Working income** 26,549 02 8

### Part B – Adjusted family net income

Net income amount from line 236 of the return	1,010 68 9	26,549 02 9
Tax-exempt part of all income earned/received on a reserve or an allowance received as an emergency volunteer <b>388</b> +	10 <b>389</b> +	10
Total of Universal Child Care Benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included in line 232 of the return)	11 +	11
Add lines 9, 10, and 11.	= 1,010 68 12	= 26,549 02 12
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)	13 -	13
Line 12 minus line 13 (if negative, enter "0")	= 1,010 68 14 <b>390</b> =	26,549 02 14

Add the amounts from line 14 in columns 1 and 2. **Adjusted family net income** 27,559 70 15

Are you claiming the basic WITB? **391** Yes ☐ 1 No ☒ 2 If yes, complete Step 2 on the next page.

Are you claiming the WITB disability supplement for yourself? **392** Yes ☐ 1 No ☒ 2 If yes, complete Step 3 on the next page.

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes ☐ 1 No ☒ 2 If yes, he or she must complete steps 1 and 3 on a separate Schedule 6.



## Step 2 – Calculating your basic WITB

If you had an eligible spouse, only **one of you** can claim the basic WITB. However, the individual who received the WITB advance payment for 2011 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Amount from line 8 in Step 1		16
Base amount	- 4,750 00	17
Line 16 minus line 17 (if negative, enter "0")	=	18
Rate	x 21%	19
Multiply line 18 by line 19.	=	20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,173.		21
If you had an eligible spouse or an eligible dependant, enter \$1,862.		21
Amount from line 20 or line 21, whichever is <b>less</b>	►	22
Amount from line 15 in Step 1		23
Base amount:		
If you had neither an eligible spouse nor an eligible dependant, enter \$11,731.		
If you had an eligible spouse or an eligible dependant, enter \$15,811.	-	24
Line 23 minus line 24 (if negative, enter "0")	=	25
Rate	x 17%	26
Multiply line 25 by line 26.	=	27
Line 22 minus line 27 (if negative, enter "0")	► -	27
Enter the amount from line 28 on line 453 of your return <b>unless you complete Step 3.</b>	=	28

## Step 3 – Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your supplement. However, if you had an eligible spouse and **both** of you qualify for the disability amount, your spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her supplement and enter the amount on line 453 of his or her return.

Enter the amount from line 7 in column 1 of Step 1.		29
Base amount	- 2,295 00	30
Line 29 minus line 30 (if negative, enter "0")	=	31
Rate	x 21%	32
Multiply line 31 by line 32.	=	33
Amount from line 33 or \$525, whichever is <b>less</b>	►	34
Amount from line 15 in Step 1		35
Base amount:		
If you had neither an eligible spouse nor an eligible dependant, enter \$18,632.		
If you had an eligible spouse or an eligible dependant, enter \$26,762.	-	36
Line 35 minus line 36 (if negative, enter "0")	=	37
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 8.5%. Otherwise, enter 17%.		
	x	38
Multiply line 37 by line 38.	=	39
Line 34 minus line 39 (if negative, enter "0")	► -	40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".	=	41
Add lines 40 and 41.	+	42
Enter this amount on line 453 of your return.	=	

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
<b>Basic WITB</b> Adjusted family net income (line 15 in Step 1)	less than \$18,631	less than \$26,764
<b>WITB disability supplement</b> (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$21,721	less than \$29,851
<b>WITB disability supplement</b> (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	→	less than \$32,939