



2010

Tax return for 2010 prepared for

Hongyu Ji

by UFile.ca

Executive summary

for 2010 taxation year

	Taxpayer	
Name	Hongyu Ji	Yingxu Rong
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	(680)	30,528	29,849
Net income		29,728	29,728
Taxable income		29,728	29,728
Effective marginal tax rate	20.1%	20.1%	
Average tax rate (tax ÷ total income)	0.0%	0.2%	
Total tax payable		49	49
Balance due (refund)	484 or 485	(1,623)	(1,623)

Child tax benefit		2,808	2,808
GST/HST credit		639	639
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2011	0	20,281	20,281
Unused RRSP contributions			
Capital gain exemption available	375,000	375,000	750,000
Cumulative net investment loss (CNIL)			
Total instalments payable in 2011			

Tax return Summary - Combined

for 2010 taxation year



	Taxpayer	Spouse
Name	Hongyu Ji	Yingxu Rong
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	18,183 38	18,183 38
Employment insurance and other benefits	119	12,345 00	12,345 00
Interest and other investment income	121	92 63	92 63
Net business income	135	(772 48)	(772 48)
Add lines 101, 104 to 143, and 147.			
This is your total income.	150	30,528 38	29,848 53

Net income

RRSP deduction	208	200 00	800 00	1,000 00
Add lines 207 to 224, 229, 231, and 232.	233	200 00	800 00	1,000 00
Line 150 minus line 233 (if negative, enter "0")			29,728 38	29,728 38
This is your net income before adjustments.	234			
Line 234 minus line 235 (if negative, enter "0")			29,728 38	29,728 38
This is your net income.	236	0 00	29,728 38	29,728 38

Taxable income

Line 236 minus line 257 (if negative, enter "0")				
This is your taxable income.	260	0 00	29,728 38	29,728 38

Step 1 - Federal non-refundable tax credits

Basic personal amount	300	10,382 00	10,382 00	20,764 00
Spouse or common-law partner amount	303		10,382 00	10,382 00
Amount for children born in 1993 or later	367		2,101 00	2,101 00
CPP or QPP contributions: through employment	308		726 83	726 83
Employment Insurance premiums	312		314 56	314 56
Canada employment amount	363		1,051 00	1,051 00
Add lines 300 to 332.	335	10,382 00	24,957 39	35,339 39
Multiply the amount on line 335 by 15%.	338	1,557 30	3,743 61	5,300 91
Donations and gifts	349		715 68	715 68
Total federal non-refundable tax credits: add lines 338 and 349.	350	1,557 30	4,459 29	6,016 59

Step 3 - Net federal tax

Tax on taxable income	(C)		4,459 26	4,459 26
Add lines (C) and 424.	404		4,459 26	4,459 26
Enter the amount from line 350.	350	1,557 30	4,459 29	6,016 59
Add lines 350 to 427.		1,557 30	4,459 29	6,016 59

Refund or Balance owing

Net federal tax:	add lines 417, 415 and 418.	420	0 00	0 00	0 00
Provincial or territorial tax		428	0 00	48 83	48 83
This is your total payable.	435	0 00	48 83	48 83	
Total income tax deducted		437		1,672 17	1,672 17
CPP overpayment		448		0 03	0 03
These are your total credits.	482		1,672 20	1,672 20	

Tax return Summary - Combined for 2010 taxation year

	Taxpayer	Spouse	Total
Line 435 minus line 482		(1,623 37)	(1,623 37)
Refund 484	0 00	1,623 37	1,623 37
Balance owing 485	0 00	0 00	0 00

Additional information

Effective marginal tax rate	20.1%	20.1%	
Average tax rate (tax ÷ total income)	0.0%	0.2%	
Child tax benefit		2,808 46	2,808 46
GST/HST credit		639 00	639 00
Total RRSP deduction limit - 2011	0 34	20,280 70	20,281 04
Capital gain exemption available	375,000 00	375,000 00	750,000 00

Tax return Summary

for 2010 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	+	92	63
Net business income	135	+	(772)	48
Add lines 101, 104 to 143, and 147.	This is your total income.	150	=	(679) 85

Net income

RRSP deduction	208	+	200	00
Add lines 207 to 224, 229, 231, and 232.	233	-	200	00
Line 234 minus line 235 (if negative, enter "0")	This is your net income.	236	=	0 00

Taxable income

Line 236 minus line 257 (if negative, enter "0")	This is your taxable income.	260	=	0 00
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Step 1 - Federal non-refundable tax credits

Basic personal amount	300		10,382	00
Add lines 300 to 332.	335	=	10,382	00
Multiply the amount on line 335 by 15%.	338	=	1,557	30
Total federal non-refundable tax credits:	add lines 338 and 349.	350	=	1,557 30
Enter the amount from line 350.	350		1,557	30
Add lines 350 to 427.		-	1,557	30

Refund or Balance owing

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

Additional information

Effective marginal tax rate	20.1%
Average tax rate (tax ÷ total income)	0.0%
Total RRSP deduction limit - 2011	0 34
Capital gain exemption available	375,000 00



T1 comparative summary

Name **Hongyu Ji**
SIN **738-423-185** Date of birth **18-05-1969**

	2010	2009	2008	2007	2006		2010	2009	2008	2007	2006
Employment income	101					Spousal amount	303				
Other empl. income	104					Eligible dependant	305				
OAS pension	113					Child amount	367				
CPP/QPP benefits	114					Infirm dependant	306				
Other pensions	115					CPP/QPP empl.	308				
Split-pension amt	116					CPP/QPP self-empl.	310				
Universal child care	117					EI premiums	312				
Design. UCCB Amt	185					EI prem. self-empl.	317				
EI benefits	119					PPIP premiums paid	375				
Dividends	120					PPIP employment	376				
Dividends not elig.	180					PPIP self-empl.	378				
Interest	121	93	95			Employment amt	363				
Partnership	122					Public transit passes	364				
Registered DSPI	125					Physical activities	365				
Rental	126					Home renova. exp.	368				
Capital gains	127					Home buyers'	369				
Support received	128					Adoption	313				
RRSP	129					Pension inc. amount	314				
Other income	130					Caregiver amount	315				
Business	135	-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				
Total income	150	-680	95			Medical deduction	332				
PA amount	206					Total	335	10,382	10,320		
RPP contributions	207					Total @ 15%	338	1,557	1,548		
RRSP contributions	208	200				Donations and gifts	349				
Sask. pension plan	209					Non refundable cr.	350	1,557	1,548		
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					Line 406 - 416	417				
Support payments	220					WITB adv. payments	415				
Interest expenses	221					Net federal tax	420				
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					Total payable	435	0			
Net income	236	0	95			Deducted at source	437				
Canadian Forces	244					Transfer 45%	438				
Loan deduction	248					Line 437 - 438	439				
Shares deduction	249					Quebec abatement	440				
Other payments	250					CPP overpayment	448				
Limited part. loss	251					EI overpayment	450				
Non capital loss	252					Refundable medical	452				
Net capital loss	253					Working income ben.	453				
Cap. gains exempt.	254					Refund of ITC	454				
Northern deduction	255					Part XII.2 credit	456				
Additional deduct.	256					GST/HST rebate	457				
Taxable income	260	0	95			Instalments paid	476				
Basic amount	300	10,382	10,320			Provincial credits	479				
Age amount	301					Total credits	482	0			
						Refund	484				
						Balance owing	485	0			

Income Tax and Benefit Return

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

BC 7

Identification

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

First name and initial
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, 2010: 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 2010, enter the province or territory of self-employment: British Columbia

If you became or ceased to be a resident of Canada in 2010, give the date of:
entry or departure

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: English Français
Votre langue de correspondance: X

Tick the box that applies to your marital status on December 31, 2010: (see the "Marital status" section in the guide)

1 X 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) (see the guide for more information)

Enter his or her SIN if it is not on the label, or if you are not attaching a label: 738-423-219

Enter his or her first name: Yingxu

Enter his or her net income for 2010 to claim certain credits: 29,728|38

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

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

Tick this box if he or she was self-employed in 2010: 1

Person deceased in 2010

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)

A) Are you a Canadian citizen? Yes X 1 No 2

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

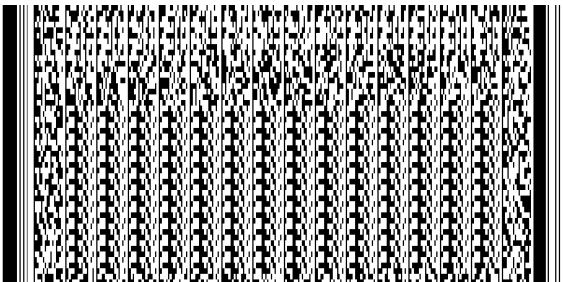
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes 1 No 2

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 includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.

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

(See the guide for details)

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



The 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.

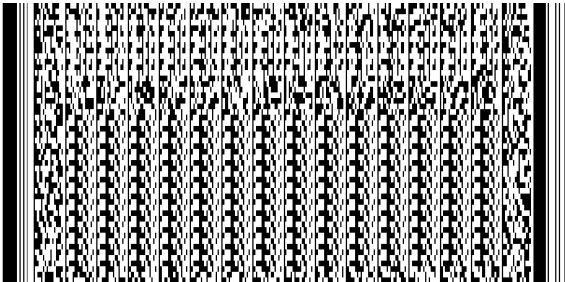
Please answer the following question:

Did you own or hold foreign property at any time in 2010 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, attach a completed Form T1135.
If you had dealings with a non-resident trust or corporation in 2010, 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		
Commissions included on line 101 (box 42 on all T4 slips)	102		
Other employment income	104 +		
Old Age Security pension (box 18 on the T4A(OAS) slip)	113 +		
CPP or QPP benefits (box 20 on the T4A(P) slip)	114 +		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152 +		
Other pensions or superannuation	115 +		
Elected split-pension amount (see the guide and attach Form T1032)	116 +		
Universal Child Care Benefit (UCCB) (see the guide)	117 +		
UCCB amount designated to a dependant	185		
Employment Insurance and other benefits (box 14 on the T4E slip)	119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and attach Schedule 4)	120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (attach Schedule 4)	121 +	92	63
Net partnership income: limited or non-active partners only (attach Schedule 4)	122 +		
Registered disability savings plan income (see the guide)	125 +		
Rental income Gross 160	Net 126 +		
Taxable capital gains (attach Schedule 3)	127 +		
Support payments received Total 156	Taxable amount 128 +		
RRSP income (from all T4RSP slips)	129 +		
Other income Specify:	130 +		
Self-employment income (see lines 135 to 143 in the guide)			
Business income Gross 162 16,916	Net 135 +	(772)	48
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	=	(679) 85



◀ **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	(679 85)
Pension adjustment (box 52 on all T4 slips and box 034 on all T4A slips)	206	
Registered pension plan deduction (box 20 on all T4 slips and box 032 on all T4A slips)	207	
RRSP deduction (see Schedule 7, and attach receipts)	208 +	200 00
Saskatchewan Pension Plan deduction (maximum \$600)	209 +	
Deduction for elected split-pension amount (see the guide, and attach Form T1032)	210 +	
Annual union, professional, or like dues (box 44 on all T4 slips, and receipts)	212 +	
Universal Child Care Benefit repayment (box 12 on all RC62 slips)	213 +	
Child care expenses (attach Form T778)	214 +	
Disability supports deduction	215 +	
Business investment loss Gross 228	Allowable deduction 217 +	
Moving expenses	219 +	
Support payments made Total 230	Allowable deduction 220 +	
Carrying charges and interest expenses (attach Schedule 4)	221 +	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8)	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 =	200 00 ▶ - 200 00
Line 150 minus line 233 (if negative, enter "0"). This is your net income before adjustments .	234 =	
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide). Use the federal worksheet to calculate your repayment.	235 -	•
Line 234 minus line 235 (if negative, enter "0"). If you have a spouse or common-law partner, see line 236 in the guide.	236 =	0 00

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")	260 =	0 00

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

4

Net federal tax: enter the amount from line 55 of Schedule 1 (attach Schedule 1, even if the result is "0")	420		
CPP contributions payable on self-employment and other earnings (attach Schedule 8)	421 +		
Employment Insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430 +		
Social benefits repayment (enter the amount from line 235)	422 +		
Provincial or territorial tax (attach Form 428, even if the result is "0")	428 +		
Add lines 420, 421, 430, 422, and 428.	This is your total payable .		435 =

Total income tax deducted (see the guide)	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 federal worksheet)	452 +			•
Working Income Tax Benefit (WITB) (attach Schedule 6)	453 +			•
Refund of investment tax credit (attach Form T2038(IND))	454 +			•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +			•
Employee and partner GST/HST rebate (attach Form GST370)	457 +			•
Tax paid by instalments	476 +			•
Provincial or territorial credits (attach Form 479 if it applies)	479 +			•
Add lines 437 to 479.	These are your total credits .		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 (see line 485 in the guide) 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). Your payment is due no later than April 30, 2011.



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 21-03-11

490 For professional tax preparers only

Name: _____
Address: _____

Telephone: _____

Do not use this area

487		488								•
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T1-2010

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 \$10,382	300	10,382	00	1
Age amount (if you were born in 1945 or earlier) (use federal worksheet)	(maximum \$6,446)	301	+		2
Spouse or common-law partner amount (if negative, enter "0")					
\$10,382 minus () his or her net income from page 1 of your return =	303	+			3
Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0")					
\$10,382 minus () his or her net income =	305	+			4
Amount for children born in 1993 or later	Number of children	366	x \$2,101 =	367	+
					5
Amount for infirm dependants age 18 or older (use federal worksheet and attach Schedule 5)		306	+		6
CPP or QPP contributions:					
through employment from box 16 and box 17 on all T4 slips	(maximum \$2,163.15)	308	+		• 7
on self-employment and other earnings (attach Schedule 8)		310	+		• 8
Employment Insurance premiums:					
through employment from box 18 and box 55 on all T4 slips	(maximum \$747.36)	312	+		• 9
on self-employment and other eligible earnings (attach Schedule 13)		317	+		• 10
Canada employment amount					
(if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,051)	363	+		11
Public transit amount		364	+		12
Children's fitness amount		365	+		13
Home buyers' amount (see line 369 in the guide)		369	+		14
Adoption expenses		313	+		15
Pension income amount (use federal worksheet)	(maximum \$2,000)	314	+		16
Caregiver amount (use federal worksheet and attach Schedule 5)		315	+		17
Disability amount (for self) (claim \$7,239 or, if you were under 18 years of age, use federal worksheet)		316	+		18
Disability amount transferred from a dependant (use federal worksheet)		318	+		19
Interest paid on your student loans		319	+		20
Tuition, education, and textbook amounts (attach Schedule 11)		323	+		21
Tuition, education, and textbook amounts transferred from a child		324	+		22
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		23
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later	330				
Minus: \$2,024 or 3% of line 236, whichever is less	-				
Subtotal (if negative, enter "0")	=		(A)		
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide and attach Schedule 5)	331	+		(B)	
Add lines (A) and (B).	=		▶	332	+
Add lines 1 to 24.				335	=
				10,382	00
					25
Multiply the amount on line 25 by 15%.		338	=	1,557	30
Donations and gifts (attach Schedule 9)		349	+		27
Add lines 26 and 27.					
Enter this amount on line 40 on the next page.	Total federal non-refundable tax credits	350	=	1,557	30
					28

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.					0 00 29
Use the amount on line 29 to determine which ONE of the following columns you have to complete.					
Enter the amount from line 29.	If line 29 is \$40,970 or less	If line 29 is more than \$40,970 but not more than \$81,941	If line 29 is more than \$81,941 but not more than \$127,021		
Base amount	0 00				30
Line 30 minus line 31 (cannot be negative)	00,000 00	- 40,970 00	- 81,941 00	- 127,021 00	31
Rate	= 0 00	=	=	=	32
Multiply line 32 by line 33.	x 15%	x 22%	x 26%	x 29%	33
Tax on base amount	= 0 00	=	=	=	34
	00,000 00	+ 6,146 00	+ 15,159 00	+ 26,880 00	35
Add lines 34 and 35.	= 0 00	=	=	=	36
	Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.	

Step 3 - Net federal tax

Enter the amount from line 36 above.		0 00 37
Federal tax on split income (from line 5 of Form T1206)	424 +	● 38
Add lines 37 and 38.	404 =	▶ 39
Enter your total federal non-refundable tax credits from line 28 of the previous page.	350 1,557 30 40	
Federal dividend tax credit (see line 425 in the guide)	425 +	● 41
Overseas employment tax credit (attach Form T626)	426 +	42
Minimum tax carryover (attach Form T691)	427 +	● 43
Add lines 40 to 43.	= 1,557 30 ▶	- 1,557 30 44
Line 39 minus line 44 (if negative, enter "0").	Basic federal tax 429 =	0 00 45
Federal foreign tax credit (attach Form T2209)	405 -	46
Line 45 minus line 46 (if negative, enter "0")	Federal tax 406 =	0 00 47
Total federal political contributions (attach receipts) 409		
Federal political contribution tax credit (use federal worksheet)	410	● 48
Investment tax credit (attach Form T2038(IND))	412 +	● 49
Labour-sponsored funds tax credit		
Net cost 413	Allowable credit 414 +	● 50
Add lines 48, 49, and 50.	416 =	▶ - 51
Line 47 minus line 51 (if negative, enter "0").		
If you have an amount on line 38 above, see Form T1206.	417 =	52
Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip)	415 +	● 53
Additional tax on RESP accumulated income payments (attach Form T1172)	418 +	54
Add lines 52, 53, and 54.		
Enter this amount on line 420 of your return.	Net federal tax 420 =	0 00 55

T1-2010

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 (see line 120 in the guide)

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 (see line 121 in the guide)

Specify:

T5 - CIBC DIRECT BANKING division	+	92	63
Income from foreign sources	+		
Enter this amount on line 121 of your return.	121 =	92	63

III - Net partnership income (loss) (see line 122 in the guide)

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

IV - Carrying charges and interest expenses (see line 221 in the guide)

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

T1-2010

Working Income Tax Benefit

Schedule 6

See line 453 in the guide for more information. 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 2010:

- 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.

In addition, to claim the **basic** WITB (Step 2), the working income (amount from line 8 below) must be more than \$4,750. If you qualify for the WITB **disability supplement** (Step 3), your working income (amount from line 7 below) must be more than \$2,295. Refer to the chart at the bottom of the next page for the adjusted family net income levels.

You cannot claim the WITB if in 2010:

- 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 90 days or more 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, 2010.

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, 2010. 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	18,183	38 3
Taxable part of scholarship income reported on line 130	383 +		4	384 +	4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)	+		5	+	5
Tax-exempt part of working income earned on a reserve and an allowance received as an emergency volunteer	385 +		6	386 +	6
Add lines 3 to 6. Enter the amount even if the result is "0".	=		7	387 =	18,183 38 7
Add the amounts from line 7 in columns 1 and 2.		Working income	18,183	38	8

Part B - Adjusted family net income

Net income amount from line 236 of the return			9	29,728	38 9
Tax-exempt part of all income earned/received on a reserve and an allowance received as an emergency volunteer	388 +		10	389 +	10
Total of Universal Child Care Benefit repayment (line 213 of the return) and registered disability savings plan income repayment (included in line 232)	+		11	+	11
Add lines 9, 10, and 11.	=		12	=	29,728 38 12
Total of Universal Child Care Benefit (line 117 of the return) and registered disability savings plan income (line 125 of the return)	-		13	-	13
Line 12 minus line 13 (if negative, enter "0")	=		14	390 =	29,728 38 14
Add the amounts from line 14 in columns 1 and 2.		Adjusted family net income	29,728	38	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 Step 1 and Step 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 2010 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.

Enter the 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 \$1,157.		21
If you had an eligible spouse or an eligible dependant enter \$1,836.		21
Enter the amount from line 20 or line 21, whichever is less .	►	22
Enter the amount from line 15 in Step 1.		23
Base amount:		
If you had neither an eligible spouse nor an eligible dependant, enter \$11,569.		
If you had an eligible spouse or an eligible dependant, enter \$15,593.	-	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").	►	28
Enter the amount from line 28 on line 453 of your return, unless you complete Step 3 .	=	28

Step 3 - Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your WITB disability 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 WITB disability 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
Enter the amount from line 33 or \$518, whichever is less .	►	34
Enter the amount from line 15 in Step 1.		35
Base amount:		
If you had neither an eligible spouse nor an eligible dependant, enter \$18,375.		
If you had an eligible spouse or an eligible dependant, enter \$26,392.	-	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.	=	42

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$18,375	less than \$26,393
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$21,423	less than \$29,440
WITB disability supplement (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 \$32,487

T1-2010

RRSP Unused Contributions, Transfers, and HBP or LLP Activities

Schedule 7

Complete this schedule, and attach it to your return **only** when one or more of the following situations applies:

- You will **not** be deducting on your return for 2010 all of the unused RRSP contributions, **amount (B)** of "Your 2010 RRSP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, Your RRSP Information for 2010.
- You will **not** be deducting on your return for 2010 all of the RRSP contributions you made from March 2, 2010, to March 1, 2011.
- You have transferred to your RRSP certain amounts you included in your income.
- You are designating contributions made to your RRSP as a 2010 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).
- You withdrew funds from your RRSP in 2010 under the HBP or the LLP.

If none of these situations apply to you, **do not complete** this schedule, and only enter your total RRSP contributions on line 208 of your return. For more information, see line 208 in the guide.

PART A - Contributions

Unused RRSP contributions: **amount (B)** of "Your 2010 RRSP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP Information for 2010* _____ 1

Total contributions * made to your RRSP or your spouse's or common-law partner's RRSP from:

March 2, 2010, to December 31, 2010 (attach all receipts)	_____	2	
January 1, 2011, to March 1, 2011 (attach all receipts)	_____	3	
	+ 200 00		
Add lines 2 and 3.	245 = 200 00		4
Add lines 1 and 4.			5
	Total RRSP contributions		

* Include your transfers and contributions that you are designating as a repayment under the HBP or the LLP. See the guide for the list of contributions to exclude.

PART B - Repayments under the HBP and the LLP

Contributions made to your RRSP from January 1, 2010, to March 1, 2011, that you are designating as your repayments under the HBP and the LLP for 2010. Do **not** include an amount you deducted or designated as a repayment on your 2009 return or that was refunded to you. Also, do **not** include any contributions or transfers that you will be including on line 10 or 11 below.

Repayment under the HBP	246	_____	6
Repayment under the LLP	262	+ _____	7
Add lines 6 and 7.		= _____	8

PART C - RRSP deduction

Line 5 minus line 8 **RRSP contributions available to deduct** = 200 00 9

RRSP contributions you are deducting for 2010 (not to exceed the lesser of the amount on line 9, **excluding transfers**, and your RRSP deduction limit for 2010, **amount (A)** of "Your 2010 RRSP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP Information for 2010*)

Transfers (see "Line 11 - Transfers" at line 208 in the guide)	240	+ _____	11
Add lines 10 and 11.		= 200 00	12

Enter the amount from line 9 or line 12, whichever is **less**.

Also enter this amount on line 208 of your return. **2010 RRSP deduction** 208 200 00 13

PART D - RRSP unused contributions available to carry forward

Line 9 minus line 13 **Your unused RRSP contributions available to carry forward to a future year** = 0 00 14

We will show the amount of line 14 as **amount (B)** of "Your 2011 RRSP Deduction Limit Statement" on your 2010 notice of assessment.

PART E - 2010 withdrawals under the HBP and the LLP

HBP: enter the amount from box 27 of all your 2010 T4RSP slips.	247	948 00	15
Tick this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP.	259	<input checked="" type="checkbox"/>	16
LLP: enter the amount from box 25 of all your 2010 T4RSP slips.	263		17
Tick this box to designate that your spouse or common-law partner was the student for whom the funds were withdrawn under the LLP.	264	<input type="checkbox"/>	18

T1-2010

Tuition, Education, and Textbook Amounts

Schedule 11

For more information, see line 323 in the guide.

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

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

Tuition, education, and textbook amounts claimed by the student for 2010

Unused federal tuition, education, and textbook amounts from your 2009 notice of assessment or notice of reassessment

Eligible tuition fees paid for 2010	320	2	181	98	1
-------------------------------------	-----	---	-----	----	---

Education and textbook amounts for 2010

Calculating your part-time amount: 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 =	+	4
--------------------------------	---	--------	---	---

Add lines 3 and 4.	=		▶	321	+		5
--------------------	---	--	---	-----	---	--	---

Calculating your full-time amount: 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 =	+	7
--------------------------------	---	--------	---	---

Add lines 6 and 7.	=		▶	322	+		8
--------------------	---	--	---	-----	---	--	---

Add lines 2, 5, and 8.

Total 2010 tuition, education, and textbook amounts	=		▶	+		9
---	---	--	---	---	--	---

Add lines 1 and 9.	Total available tuition, education, and textbook amounts	=		181	98	10
--------------------	--	---	--	-----	----	----

Taxable income from line 260 of your return		11
---	--	----

Total of lines 1 to 19 of your Schedule 1	-	10,382.00	12
---	---	-----------	----

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

Unused tuition, education, and textbook amounts claimed for 2010

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

Line 13 minus line 14	=		15
-----------------------	---	--	----

2010 tuition, education, and textbook amounts claimed for 2010

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

Add lines 14 and 16.

Total tuition, education, and textbook amounts claimed for 2010	=		17
---	---	--	----

Enter this amount on line 323 of Schedule 1.

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; if it is more than \$5,000, enter \$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	24
--	----------------------------	-----	---	------	----

Line 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 - 2010

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

Step 1 - British Columbia non-refundable tax credits

		For internal use only	5609		
Basic personal amount	claim \$11,000	5804	11,000	00	1
Age amount (if born in 1945 or earlier) (use provincial worksheet)	(maximum \$4,220)	5808	+		2
Spouse or common-law partner amount					
Base amount	10,618	00			
Minus: his or her net income from page 1 of your return	-				
Result: (if negative, enter "0")	=		(maximum \$9,653)	5812	+
					3
Amount for an eligible dependant					
Base amount	10,618	00			
Minus: his or her net income from line 236 of his or her return	-				
Result: (if negative, enter "0")	=		(maximum \$9,653)	5816	+
					4
Amount for infirm dependants age 18 or older (use provincial worksheet)		5820	+		5
CPP or QPP contributions:					
	(amount from line 308 of your federal Schedule 1)	5824	+		● 6
	(amount from line 310 of your federal Schedule 1)	5828	+		● 7
Employment Insurance premiums:					
	(amount from line 312 of your federal Schedule 1)	5832	+		● 8
	(amount from line 317 of your federal Schedule 1)	5829	+		● 9
Adoption expenses	(amount from line 313 of your federal Schedule 1)	5833	+		10
Pension income amount (maximum \$1,000)	(read line 5836 in the forms book)	5836	+		11
Caregiver amount	(use provincial worksheet)	5840	+		12
Disability amount (for self)	(read line 5844 in the forms book)	5844	+		13
Disability amount transferred from a dependant (use provincial worksheet)		5848	+		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852	+		15
Your tuition and education amounts	[attach Schedule BC(S11)]	5856	+		16
Tuition and education amounts transferred from a child		5860	+		17
Amounts transferred from your spouse or common-law partner	[attach Schedule BC(S2)]	5864	+		18
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868				19
Enter \$1,957 or 3% of net income from line 236 of your return, whichever is less .	-				20
Line 19 minus line 20 (if negative, enter "0")	=				21
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	5872	+			22
Add lines 21 and 22.	5876	=			23
Add lines 1 through 18 and line 23.	5880	=	11,000	00	24
Non-refundable tax credit rate			×	5.06%	25
Multiply line 24 by line 25.		5884	=	556	60
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	×	5.06% =			27
Amount from line 347 of your federal Schedule 9	×	14.7% =	+		28
Add lines 27 and 28.		5896	=		29
Add lines 26 and 29.			+		30
Enter this amount on line 42.	British Columbia non-refundable tax credits		6150	=	556
				60	

Go to Step 2 on the next page. ►

Step 2 - British Columbia tax on taxable income

Enter your **taxable income** from line 260 of your return. 000 31

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

Enter the amount from line 31 in the applicable column.

	If line 31 is \$35,859 or less	If line 31 is more than \$35,859 but not more than \$71,719	If line 31 is more than \$71,719 but not more than \$82,342	If line 31 is more than \$82,342 but not more than \$99,987	If line 31 is more than \$99,987	
Line 32 minus line 33 (cannot be negative)	- 000	- 35,859 00	- 71,719 00	- 82,342 00	- 99,987 00	33
	= 000	=	=	=	=	34
	x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%	35
Multiply line 34 by line 35.	= 000	=	=	=	=	36
Add lines 36 and 37.	+ 000	+ 1,814 00	+ 4,575 00	+ 5,690 00	+ 7,859 00	37
Go to Step 3.	= 000	=	=	=	=	38

Step 3 - British Columbia tax

Enter your British Columbia tax on taxable income from line 38.			39
Enter your British Columbia tax on split income from Form T1206.	6151	+	40
Add lines 39 and 40.	=		41

Enter your British Columbia non-refundable tax credits from line 30.				556	60	42					
British Columbia dividend tax credit:											
Credit calculated for line 6152 on the <i>Provincial Worksheet</i>				6152	+	43					
British Columbia overseas employment tax credit:											
Amount calculated for line 44 on the <i>Provincial Worksheet</i>				6153	+	44					
British Columbia minimum tax carryover:											
Amount from line 427 of federal Schedule 1				x 33.7% =	6154	+	45				
Add lines 42 through 45.				=	556	60	▶	-	556	60	46
Line 41 minus line 46 (if negative, enter "0")								=	0	00	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 \$29,542**, complete the following calculation.
Otherwise, enter "0" on line 58 and continue on line 59.

Basic reduction	claim \$390	390 00	52
Enter your net income from line 236 of your return.			53
Base amount	- 17,354 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")		= 390 00	▶ - 390 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 2010. **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 - 2010

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

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate **SBVC 10** for shares acquired in 2010.

6049 _____ ● 1

Enter your venture capital tax credit from Certificate **SBVC 10** for shares purchased during the first 60 days of 2011 that you **elect** to claim in 2010.

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

REQUEST FOR LOSS CARRYBACK

- Use this form to ask for the application of a loss from 2010 to any of the three previous tax years. Attach the completed form to your 2010 income tax return or to your request for an adjustment and send it to your tax centre. For tax centre addresses, go to **www.cra.gc.ca/tso**.
- Complete only the sections that apply to you, and sign the certification section.
- You cannot carry back a loss to reduce any late-filing penalty for the year to which the loss is being applied.
- You can apply the refund arising from the loss carryback adjustment(s) to outstanding taxes owing for any tax year.
- You cannot carry back losses of a limited partnership.
- The lines we mention on this form refer to the *Income Tax and Benefit Return*. For details, see the *General Income Tax and Benefit Guide*.

Name (print) Ji, Hongyu	Social insurance number 738-423-185
Address(print) 89-935 Ewen Ave New Westminster (BC), V3M 0A1	

Section I – Non-capital loss for carryback

Notes

1. Enter the amounts below without brackets.
2. The following amounts will reduce the income or increase the loss (as appropriate) from the source(s) to which they relate: capital cost allowance relating to investment in Canadian motion picture films (see line 232); deductions allowed under subsections 20(11) and 20(12) of the *Income Tax Act* (for more information, see Interpretation Bulletin IT-506, *Foreign Income Taxes as a Deduction from Income*); and repayments of a shareholder's loans.
3. If you have an amount on line 224 of your income tax return, deduct the amount against either your investment income or loss, or your partnership (limited or non-active partners) income or loss, whichever applies. Do not deduct the amount twice.
4. For more information, see Guide T4011, *Preparing Returns for Deceased Persons*.

Employment income or loss (lines 101 and 104 **minus** lines 207, 212, 229, and 231)

Investment income or loss (lines 120 and 121 **minus** line 221)

Partnership (limited or non-active partners) income or loss (from line 122)

Rental income or loss (from line 126)

Business income or loss (from line 135)

Professional income or loss (from line 137)

Commission income or loss (from line 139)

Farming income or loss (from line 141)

Fishing income or loss (from line 143)

Taxable capital gains (from line 127)

Non-taxable income (from line 147)

Net capital losses of other years (from line 253) (See Note 4 above.)

Capital gains deduction (from line 254)

Business investment loss (from line 217)

Canadian Forces personnel and police deduction (from line 244)

Employee home relocation loan deduction (from line 248)

Security options deductions (from line 249)

Other payments deduction (from line 250)

Income exempt under a tax treaty, adult basic education tuition assistance, and the deduction for employees of prescribed international organizations (from line 256)

Income from other sources (from lines 113, 114, 115, 116, 117, 119, 125, 128, 129, and 130)

Subtotal

Income	Loss
+	+
92 63	
+	+
+	+
+	+
+	772 48
+	+
+	+
+	+
+	+
+	Nil
+	Nil
Nil	+
Nil	+
Nil	+
Nil	+
Nil	+
Nil	+
Nil	+
Nil	+
Nil	+
+	Nil
= 92 63	= 772 48

Subtract: Amounts on lines 208, 209, 210, 213, 214, 215, 219, 220, 222, 223, 232, and 235

(except amounts in Note 2 above)

Subtotal (If negative, enter "0".)

-		
=		C
	772 48	D
-		E
=	772 48	F

Subtract: Line C from line B (If negative, enter "0".)

Subtract: Whichever is less, line D above or line H on the back of this form

Total non-capital loss for the year available for carryback (line D **minus** line E – if negative, enter "0")

Non-capital loss to be applied to 2007 **6625**

Non-capital loss to be applied to 2008 **6626** +

Non-capital loss to be applied to 2009 **6627** +

Subtotal – **Add** lines 6625, 6626, and 6627. The subtotal cannot be more than line F.

=		G
=	772 48	

Balance of non-capital loss available for carryforward (line F **minus** line G)

= 772 48

Section II – Farming or fishing loss for carryback

Loss from farming or fishing			
Subtract: Income from farming or fishing	-		
Subtotal (if negative, enter "0".)	=		H

Farming or fishing loss available for carryback (enter the amount from line E)			I
Farming or fishing loss to be applied to 2007	6630		
Farming or fishing loss to be applied to 2008	6631 +		
Farming or fishing loss to be applied to 2009	6632 +		
Subtotal – Add lines 6630, 6631, and 6632. The subtotal cannot be more than line I.	=		J
Balance of farming or fishing loss available for carryforward (line I minus line J)	=		

Section III – Net capital loss for carryback**Notes**

1. Use this section to apply 2010 net capital losses only. For more information, see Chapter 5 of Guide T4037, *Capital Gains*.
2. You can only apply 2010 net capital losses against taxable capital gains.
3. Your "2010 net capital loss available for carryback" (line K) is the amount of your 2010 allowable capital losses, less your 2010 taxable capital gains. If negative, enter "0".
4. Applying a net capital loss carryback will result in a reduction of the capital gains deduction, if claimed, in the year(s) of the loss application. It may also reduce capital gains deductions you claimed in the following years.
5. For information on net capital loss available for carryforward, see Chapter 5 of Guide T4037.

2010 net capital loss from line 199 on Schedule 3, Capital Gains (or losses), available for carryback

(see Note 3 above)			K
Net capital loss to be applied to 2007 – cannot be more than line K	6636		L
Net capital loss to be applied to 2008 – cannot be more than line K minus line L	6637 +		M
Net capital loss to be applied to 2009 – cannot be more than line K minus lines L and M	6638 +		N
Subtotal – Add lines 6636, 6637, and 6638.	=		O
Balance of net capital loss available for carryforward (line K minus line O – see Note 5 above)	=	0.00	

Section IV – Listed personal property loss for carryback

Amount of listed personal property losses that is more than listed personal property gains for the year available for carryback

(see Chapter 5 of Guide T4037, <i>Capital Gains</i>)			P
Listed personal property net loss to be applied to 2007 listed personal property net gains	6642		
Listed personal property net loss to be applied to 2008 listed personal property net gains	6643 +		
Listed personal property net loss to be applied to 2009 listed personal property net gains	6644 +		
Subtotal – Add lines 6642, 6643, and 6644. The subtotal cannot be more than line P.	=		Q
Balance of listed personal property loss available for carryforward (line P minus line Q)	=		

Section V – Restricted farm loss for carryback

Restricted farm loss for the year available for carryback			R
Restricted farm loss to be applied to 2007	6648		
Restricted farm loss to be applied to 2008	6649 +		
Restricted farm loss to be applied to 2009	6650 +		
Subtotal – Add lines 6648, 6649, and 6650. The subtotal cannot be more than line R.	=		S
Balance of restricted farm loss available for carryforward (line R minus line S)	=		

Certification

I certify that the information given on this form is correct and complete.

(Signature of individual or authorized representative)

Telephone number	6042533858	Date	Year	Month	Day
		6655	2011	03	21

CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2010

- Use this form if you had any **investment income** or **investment expenses** for 2010.
- 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 2010, you should still complete this form if you had any investment income or expenses in 2010.

- 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, contact us at **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 2010, 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 2010 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 2010 to earn property income (see the list of other investment expenses below)	6808 +	6
Additional investment expenses: If you did not complete Chart A on the back of this form, enter "0". Otherwise, enter the lesser of line 15 in Chart A or the amount you claimed on line 253 of your return.	+	0 00 7
Total investment expenses claimed in 2010 (total of lines 1 to 7)	=	▶ <u> </u> A

Part 2 - Investment income reported on your 2010 return

Investment income (from lines 120 and 121)	92 63	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 2010 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) minus the capital portion deducted under paragraph 60(a)	6810 +	11
50% of income from the recovery of exploration and development expenses (from line 130)	6811 +	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
Total investment income reported in 2010 (total of lines 8 to 13)	=	92 63 ▶ <u>92 63</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.

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 2010 (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 2009. If you did not complete Form T936 for 2009, see note 1 below.	+	15	
Cumulative investment expenses (total of lines 14 and 15)	=		16
Total investment income reported in 2010 (from line B in Part 2)		92 63	17
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2009. If you did not complete Form T936 for 2009, see note 2 below.	+	1,589 32	18
Cumulative investment income (total of lines 17 and 18)	=	1,681 95	19
Cumulative net investment loss (CNIL) to December 31, 2010 (line 16 minus line 19; if negative, enter "0")	=	0 00	C

If you are claiming a capital gains deduction on your 2010 return, enter the amount from line C on line 28 of Form T657 for 2010.

Notes

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2009 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 2009 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 plus 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 plus 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, whichever is less). 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 2010 T3 slips		11
Enter the amount from box 30 of all 2010 T3 slips	-	12
Line 11 minus line 12	=	5365 13
Enter 1/2 of line 13	-	14
Additional investment income (line 10 minus line 14; if negative, enter "0")	=	0 00 15

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*.

Identification		Your social insurance number	
Your name Ji, Hongyu		738-423-185	
Business name super e-solutions		Account Number (15 characters)	
Business address 89-935 Ewen ave		City, province, or territory New Westminster BC	Postal code V3M 0A1
Fiscal period	Year Month Day From: 2010-01-01 To: 2010-12-31	Was 2010 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>)	518110
Tax shelter identification number	Partnership Business Number (9 digits)	Your percentage of the partnership 100.00 %	
Name and address of person or firm preparing this form			

Part 1 – Business income

2. ☒ If you have business income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**

Sales, commissions, or fees	16,916	25	A
Minus			
Goods and services tax and provincial sales tax (GST and PST) or harmonized sales tax (HST) (if included in sales above)			
Returns, allowances, and discounts (if included in sales above)			
Total of the above two lines			B
Adjusted gross sales (line A minus line B) (enter this amount on line 8000 in Part 3 below)	16,916	25	C

Part 2 – Professional income

3. ☐ If you have professional income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**

Professional fees (includes work-in-progress)			D
Minus			
Goods and services tax and provincial sales tax (GST and PST) or harmonized sales tax (HST) (if included in fees above)			
Work-in-progress (WIP), end of the year, per election to exclude WIP (see Chapter 2 of the guide)			
Total of the above two lines			E
Subtotal (line D minus line E)			
Plus			
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of the guide)			
Adjusted professional fees (total of the above two lines) (enter this amount on line 8000 in Part 3 below)			F

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	16,916	25	G
Plus				
Reserves deducted last year	8290			
Other income				
	8230			
Total of the above two lines				H
Gross business or professional income (line G plus line H)	8299	16,916	25	

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 and/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			16,916	25	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300				
Purchases during the year (net of returns, allowances, and discounts)	8320	2,717	75		
Direct wage costs	8340				
Subcontracts	8360	355	00		
Other costs					
	8450				
Total of the above five lines		3,072	75		
Minus					
Closing inventory (include raw materials, goods in process, and finished goods)	8500				
Cost of goods sold	8518	3,072	75		J
Gross profit (line I minus line J)	8519		13,843	50	

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			13,843	50	K
Expenses (enter only the business part)					
Advertising	8521	650	00		
Meals and entertainment (allowable part only)	8523	171	60		
Bad debts	8590				
Insurance	8690				
Interest	8710				
Business tax, fees, licences, dues, memberships, and subscriptions	8760				
Office expenses	8810	230	00		
Supplies	8811				
Legal, accounting, and other professional fees	8860	375	00		
Management and administration fees	8871	175	00		
Rent	8910				
Maintenance and repairs	8960	50	00		
Salaries, wages, and benefits (including employer's contributions)	9060				
Property taxes	9180	510	11		
Travel (including transportation fees, accommodations, and allowable part of meals)	9200	228	16		
Telephone and utilities	9220	1,191	72		
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	553	40		
Allowance on eligible capital property	9935				
Capital cost allowance (CCA) (from Area A on page 4)	9936	10,465	99		
Other expenses (specify)					
	9270				
Total business expenses	9368	14,615	98		L
Net income (loss) before adjustments (line K minus line L)	9369		(772)	48	

super e-solutions: 31-12-2010

Part 6 – Your net income (loss)

Your share of the amount on line 9369 in Part 5 above	(772)48	M
Plus: GST/HST rebate for partners received in the year (see Chapter 3)	9974	N
Total (line M plus line N)	(772)48	O
Plus - Other income amounts attributable solely to you		
Other adjustments (from the chart below)		
Minus: Other amounts deductible from your share of net partnership income (loss) (from the chart on page 3)	9943	P
Net income (loss) after adjustments (line O minus line P)	(772)48	Q
Minus: Business-use-of-home expenses (your share of line 3 from the chart on page 3)	9945	R
Your net income (loss) (line Q minus line R)	9946	(772)48

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	689 49
Insurance	300 00
Maintenance	300 00
Mortgage interest	5,688 00
Property taxes	1,545 80
Other expenses (specify)	
manage strata fee	2,041 25
Subtotal	10,564 54
Minus : Personal use part	3,521 16
Subtotal	7,043 38
Plus: Capital cost allowance (business part only)	
Amount carried forward from previous year	1,845 06
Subtotal	8,888 44 1
Minus: Net income (loss) after adjustments (from line Q in Part 6 on page 2) (if negative, enter "0")	0 00 2
Business-use-of-home expenses available to carry forward (line 1 minus line 2) (if negative, enter "0")	8,888 44
Allowable Claim (the lesser of amount 1 or 2 above) (enter your share of this amount on line 9945 in Part 6)	0 00 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 2010	9932
Capital contributions in 2010	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)
8	2,203			2,203	0	2,203	20	441	1,763
10	617			617	0	617	30	185	432

Continued on next page

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 $1/2 \times (\text{col. 3 minus col. 4})$ If negative, enter "0"	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate %	9 CCA for the year (col. 7 \times col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)
10	256			256	0	256	30	77	180
12	274			274	0	274	100	274	0
12	672			672	0	672	100	672	0
12	1,094			1,094	0	1,094	100	1,094	0
8	1,101			1,101	0	1,101	20	220	881
10	1,957			1,957	0	1,957	30	587	1,370
10	88,200			88,200	0	88,200	30	26,460	61,740
Total CCA claim for the year (enter this amount, minus any personal part and any CCA for business-use-of-home expenses, on line 9936 in Part 5 on page 2**)								10,465.99	

* 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)
Total equipment additions in the year				9925

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)
Total building additions in the year				9927

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)
Total equipment dispositions in the year				9926

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)
Total building dispositions in the year				9928

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	9923	
Total proceeds from all land dispositions in the year	9924	

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	23000	1
Enter the total kilometres you drove in the tax year	88000	2
Fuel and oil	898	86 3
Interest (see Chart B below)		4
Insurance	816	00 5
Licence and registration	45	00 6
Maintenance and repairs	301	15 7
Leasing (see Chart C below)		8
Other expenses (specify)		9
		10
Total motor vehicle expenses (add lines 3 to 10)	2,061	01 11

Business use part: $\left(\frac{\text{line 1}}{\text{line 2}} \right) \times \text{line 11}$	$\frac{23000}{88000} \times 2,061.01$	=	538	75	12
Rental fees					
Business parking fees			14	65	13
Supplementary business insurance					14
Allowable motor vehicle expenses (add lines 12, 13, and 14) (enter this amount on line 9281 in Part 5 on page 2)			553	40	

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
Available interest expense (amount A or B, whichever is less) (enter this amount on line 4 of Chart A above)		

* For passenger vehicles bought from 2001 to 2010.

Chart C – Eligible leasing costs for passenger vehicles

Total lease charges incurred in your 2010 fiscal period for the vehicle		1
Total lease payments deducted before your 2010 fiscal period for the vehicle		2
Total number of days the vehicle was leased in your 2010 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
$\frac{[(\$800 + \text{GST* and PST, or HST on } \$800) \times \text{line 3}]}{30} - \text{line 2}$		6
$\frac{[(\$30,000 + \text{GST* and PST, or HST* on } \$30,000) \times \text{line 1}]}{\text{line 5}}$		7
Eligible leasing cost (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

Contributions paid during January and February 2011

Issuer's name

+	200
=	200

Contributions paid during January and February 2011

Table A - REGISTERED RETIREMENT SAVINGS PLAN CONTRIBUTIONS AVAILABLE FOR 2010

	Own plan	Spousal plan	Total
Contributions paid during the year 2010			
Contributions paid during January and February 2011	+ 200	+	+ 200
Contributions paid to the SPP during the year 2010	+	+	+
Contributions paid to the SPP during January and February 2011	+	+	+
Total contributions paid for 2010	= 200	= 0	= 200
Plus:			
Undeducted premiums (previous years)			
Undeducted premiums (January and February 2010)	+	+	+
Undeducted contributions	= 0	= 0	= 0
Less:			
Refund of excess contributions	0	0	0
Designated repayment-HBP/LLP (Tables H and K)	+ 0		+ 0
Total reduction	= 0	= 0	= 0
Total RRSP contributions available for 2010	200	0	200

Table B - CALCULATION OF ELIGIBLE RRSP DEDUCTION IN 2010

Eligible amount based on 2009 income	
Plus: RRSP room based previous years' income	+ 200
Plus: Pension adjustment reversal amount from your 2010 T10 slip	+
Less: 2010 PSPA (from last year's RPP administrator's statement)	-
Unused RRSP Room	= 200
Maximum RRSP deduction limit in 2010	200

Table C - CALCULATION OF RRSP DEDUCTION IN 2010

Contributions available for RRSP deduction	= 200
Maximum RRSP deduction limit in 2010	= 200
RRSP deduction before transfers	200
Direct or indirect transfers	+
RRSP deduction (per line 208)	= 200

Table E - CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2011

Unused Room for 2010	200
Less: RRSP deduction (excluding transfers)	- 200
2011 net PSPA (from RPP administrator's statement)	-
Eligible RRSP Room after PSPA	= 0
Add: Maximum RRSP deduction in 2011 based on 2010 earned income	+
Maximum RRSP deduction limit after PSPA for 2011	= 0

Registered Retirement Savings Plan Schedule (continued)

Table G - CALCULATION OF RRSP CONTRIBUTION LIMIT 2011

Maximum RRSP deduction limit after PSPA for 2011		0
Less: Undeducted premiums	-	
RRSP contribution limit for 2011	=	0

Table H - CALCULATION OF REPAYMENT OF RRSP HOME BUYERS PLAN

Year of RRSP withdrawal pursuant to the home buyers plan	2010	
RRSP home buyers plan outstanding amount before the start period		948
Plus: Repayments made before the start period of repayments (first year of repayment only)	+	
RRSP home buyers plan outstanding amount, beginning of year	=	948
Years left to repay, beginning of year	÷	
Required amount to repay for 2010	=	
Repayments made before the start period of repayments (first year of repayment only)		
Designated repayment		
Amount to be included in RRSP income on line 129	=	
RRSP home buyers plan outstanding amount, end of year		948
Years left to repay	÷	
Amount required to repay for 2011	=	

2010 NON-CAPITAL LOSS CARRYFORWARD SCHEDULE - Federal

Non capital losses											
Year of loss	Available at opening of 2010		Additions during 2010		Subtotal		Amount used in 2010		Available at end of 2010		Expired
2003											
2004											
2005											
2006											
2007											
2008	261	81			261	81			261	81	
2009											
2010			772	48	772	48			772	48	
Total	261	81	772	48	1,034	29			1,034	29	

YEAR: 2010

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 2006	8	2,203 38	1,762 70	
Furniture	8	1,100 78	880 62	
Business level (enter full amts - 100%)				
panasonic tv auctoin	10	256 48	179 54	
Ipad	10	617 33	432 13	
Computers	10	1,957 42	1,370 19	
	10	88,200 00	61,740 00	
software	12	274 26	0 00	
Cellphone	12	0 00	0 00	
ipad assi, office supplier	12	672 11	0 00	
walmart supplier	12	1,093 73	0 00	

Summary of carryforward amounts to 2011

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



Subject	Amount	Reference form
GST GST rebate (excluding portion for eligible CCA)		GST-370 line 13
CNIL Expense Income	 1,682	 T936 line 16 T936 line 19
RPP RPP pre-1990 contributions (not a contributor) RPP pre-1990 contributions (contributor)	 	 RPP schedule (Area E I.24) RPP schedule (Area E I.25)
RRSP 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)
HOME BUYER'S PLAN Outstanding amount to repay Number of years left Amount to repay annually	 948 	 RRSP schedule (Table H) RRSP schedule (Table H) RRSP schedule (Table H)
LLP Outstanding amount to repay Number of years left Amount to repay annually	 	 RRSP schedule (Table K) RRSP schedule (Table K) RRSP schedule (Table K)
DONATIONS Donations		Charitable donations schedule
TUITION 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
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 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 - 2010

T4RSP

1	T4RSP	
	Box	Amount
HBP home address - same as mailing address on return	27	948 00

T5

1 CIBC DIRECT BANKING division	T5	
	Box	Amount
Interest from Canadian sources	13	92 63

Totals	T5	
	Box	Amount
Interest from Canadian sources	13	92 63

T1-2010**Federal Worksheet****Line 135 - Business income**

		Gross income	Net income
super e-solutions		<u>16,916</u> <u>25</u>	<u>(772)</u> <u>48</u>
	Total =	<u>16,916</u> <u>25</u>	<u>(772)</u> <u>48</u>