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Tax return for 2007 prepared for

**Yingxu Rong**

by *UFile.ca*

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# Executive summary

for 2007 taxation year

	Taxpayer	Spouse
Name	<b>Yingxu Rong</b>	<b>Hongyu Ji</b>
Social insurance number	738-423-219	738-423-185
Date of birth	06/03/1969	18/05/1969
Province of residence	British Columbia	British Columbia
Street	89-935 Ewen Ave	89-935 Ewen Ave
City	New Westminster	New Westminster
Province	British Columbia	British Columbia
Postal code	V3M 0A1	V3M 0A1
Home phone number	6042533858	6042533858
Work phone number		7788878868

## Federal return

	Taxpayer	Spouse	Total for the couple
Total income	25,592	1,113	26,705
Net income	25,592	1,113	26,705
Taxable income	25,592	1,113	26,705
Effective marginal tax rate	20.7%	20.7%	
Average tax rate (tax ÷ total income)	3.2%	0.0%	
Total tax payable	814		814
<b>Balance due (refund)</b>	<b>(2,023)</b>		<b>(2,023)</b>

Child tax benefit	2,671		2,671
GST/HST credit	611		611
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2008	10,776	200	10,976
Unused RRSP contributions			
Capital gain exemption available	375,000	375,000	750,000
Cumulative net investment loss (CNIL)	(22,684)	(1,293)	(23,977)
Total instalments payable in 2008			

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

2007						2007					
Employment income	101	25,592				Age amount	301				
Other empl. income	104					Spousal amount	303	8,487			
OAS pension	113					Eligible dependant	305				
CPP/QPP benefits	114					Child amount	367	2,000			
Other pensions	115					Infirm dependant	306				
Split-pension amount	116					CPP/QPP empl.	308	1,094			
Universal child care	117					CPP/QPP self-empl.	310				
EI benefits	119					EI premiums	312	425			
Dividends	120					PPIP premiums paid	375				
Dividends not elig.	180					PPIP employment	376				
Interest	121					PPIP self-empl.	378				
Partnership	122					Employment amt	363	1,000			
Rental	126					Public transit passes	364				
Capital gains	127					Physical activities	365				
Support received	128					Adoption	313				
RRSP	129					Pension inc. amount	314				
Other income	130					Caregiver amount	315				
Business	135					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</b>	150	25,592				Medical deduction	332				
PA amount	206					<b>Total</b>	335	22,605			
RPP contributions	207					<b>Total @ 15%</b>	338	3,391			
RRSP contributions	208					Donations and gifts	349				
Sask. pension plan	209					<b>Non refundable cr.</b>	350	3,391			
Split-pension deduct.	210					Dividends	425				
Dues	212					Foreign tax credit	405				
Universal child repay.	213					Federal tax	406	448			
Child care	214					Political	410				
Attendant care	215					ITC	412				
ABIL	217					Labour-sponsored	414				
Moving	219					<b>Line 406 - 416</b>	417				
Support payments	220					<b>Net federal tax</b>	420	448			
Interest expenses	221					CPP contribution	421				
CPP/QPP self-empl.	222					Repayment	422				
PPIP self-empl.	223					Provincial tax	428	366			
Exploration exp.	224					First Nations	432				
Employment exp.	229					<b>Total payable</b>	435	814			
Clergy deduction	231					Deducted at source	437	2,837			
Other deductions	232					Transfer 45%	438				
Clawback	235					<b>Line 437 - 438</b>	439				
<b>Net income</b>	236	25,592				Quebec abatement	440				
Canadian Forces	244					CPP overpayment	448				
Loan deduction	248					EI overpayment	450				
Shares deduction	249					Refundable medical	452				
Other payments	250					Working income ben.	453				
Limited part. loss	251					Refund of ITC	454				
Non capital loss	252					Part XII.2 credit	456				
Net capital loss	253					GST/HST rebate	457				
Cap. gains exempt.	254					Instalments paid	476				
Northern deduction	255					Provincial credits	479				
Additional deduct.	256					<b>Total credits</b>	482	2,837			
<b>Taxable income</b>	260	25,592				<b>Refund</b>	484	2,023			
Basic amount	300	9,600				<b>Balance owing</b>	485				



Income Tax and Benefit Return

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

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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  
Mrs.  
Yingxu

Last name  
Rong

Mailing address: Apt No - Street No Street name  
89-935 Ewen Ave

PO Box RR

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

Information about you

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

Enter your date of birth: 1969-03-06

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

Check the box that applies to your marital status on December 31, 2007:  
(see the "Marital status" section in the guide for details)

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

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

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

Enter his or her first name: Hongyu

Enter his or her net income for 2007 to claim certain credits (see the guide for details): 1,113|43

Enter the amount of Universal Child Care Benefit included in his or her net income above (see the guide for details):

Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return (see the guide for details):

Check this box if he or she was self-employed in 2007: 1 ☒

Information about your residence

Enter your province or territory of residence on December 31, 2007: 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 2007, enter the province or territory of self-employment:

If you became or ceased to be a resident of Canada in 2007, give the date of:  
entry month day or departure month day

Person deceased in 2007

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

Do not use this area

Elections Canada

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

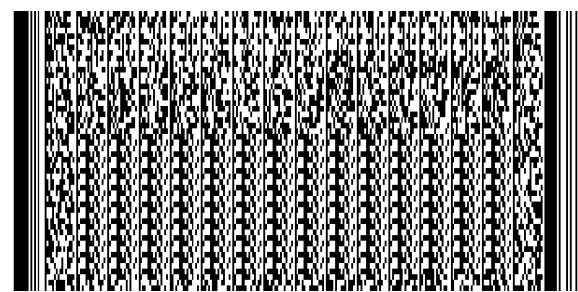
Answer the following question only if you are a Canadian citizen.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada for the National Register of Electors? Yes ☒ 1 No ☐ 2  
Your authorization is valid until you file your next return. This information will be used only for purposes permitted under the Canada Elections Act.

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

See the guide for details.

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



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

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

Please answer the following question:

Did you own or hold foreign property at any time in 2007 with a total cost of more than

CAN\$100,000? (read the "Foreign income" section in the guide for details) ..... **266** Yes ☐ 1 No ☒ 2

If yes, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2007, 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)	<b>101</b>	25,591	70
Commissions included on line 101 (box 42 on all T4 slips)	<b>102</b>		
Other employment income	<b>104 +</b>		
Old Age Security pension (box 18 on the T4A(OAS) slip)	<b>113 +</b>		
CPP or QPP benefits (box 20 on the T4A(P) slip)	<b>114 +</b>		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	<b>152</b>		
Other pensions or superannuation	<b>115 +</b>		
Elected split-pension amount (see the guide and <b>attach</b> Form T1032)	<b>116 +</b>		
Universal Child Care Benefit (see the guide)	<b>117 +</b>		
Employment Insurance and other benefits (box 14 on the T4E slip)	<b>119 +</b>		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and <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>		
Net partnership income: limited or non-active partners only ( <b>attach</b> Schedule 4)	<b>122 +</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>		
Other income Specify:	<b>130 +</b>		
Self-employment income (see lines 135 to 143 in the guide)			
Business income Gross <b>162</b>	Net <b>135 +</b>		
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 on the T5007 slip)	<b>144</b>		
Social assistance payments	<b>145 +</b>		
Net federal supplements (box 21 on 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>	25,591	70



**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	25,591	70
Pension adjustment (box 52 on all T4 slips and box 34 on all T4A slips)	206		
Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips)	207		
RRSP deduction (see Schedule 7 and <b>attach</b> receipts)	208 +		
Saskatchewan Pension Plan deduction (maximum \$600)	209 +		
Deduction for elected split-pension amount (see the guide and <b>attach</b> 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 ( <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 150 minus line 233 (if negative, enter "0"). This is your <b>net income before adjustments</b> .	234 =	25,591	70
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 =	25,591	70

## 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 ( <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 =	25,591	70

**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 52 of Schedule 1 ( <b>attach</b> Schedule 1, even if the result is "0")	420	447	99
CPP contributions payable on self-employment and other earnings ( <b>attach</b> Schedule 8)	421 +		
Social benefits repayment (enter the amount from line 235)	422 +		
<b>Provincial or territorial tax</b> ( <b>attach</b> Form 428, even if the result is "0")	428 +	365	63
Add lines 420 to 428.			
This is your <b>total payable</b> . 435 = 813 62 •			
Total income tax deducted (see the guide)	437	2,836	80 •
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 ( <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 on 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 = 2,836 80 ▶			
Line 435 minus line 482 = (2,023 18)			
If the result is negative, you have a <b>refund</b> . If the result is positive, you have a <b>balance owing</b> . Enter the amount below on whichever line applies.			
Generally, we do not charge or refund a difference of \$2 or less.			
Refund 484	2,023	18 •	
	<b>Balance owing</b> (see line 485 in the guide)	485	•
Amount enclosed 486 <div></div> •			
<div><div><div><div><div></div><div></div></div><div><div></div><div></div></div></div><div><div>Direct deposit - Start or change (see line 484 in the guide)</div><div><div><div><div><div>You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.</div><div>Refund and GST/HST credit - To start direct deposit or to change account information only, <b>attach</b> a "void" cheque or complete lines 460, 461, and 462.</div><div>Notes: To deposit your <b>CCTB</b> payments (including certain related provincial or territorial payments) into the <b>same</b> account, also check box 463. To deposit your <b>UCCB</b> payments into the <b>same</b> account, also check box 491.</div></div><div><div><div><div>Branch number</div><div>460</div><div>(5 digits)</div></div><div>Institution number</div><div>461</div><div>(3 digits)</div><div>Account number</div><div>462</div><div>(maximum 12 digits)</div><div>CCTB</div><div>463</div><div><input type="checkbox"/></div><div>UCCB</div><div>491</div><div><input type="checkbox"/></div></div></div></div><div><div>Attach to page 1 a <b>cheque</b> or <b>money order</b> payable to the Receiver General. Your payment is due no later than April 30, 2008.</div></div></div></div></div><div><div>I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income.</div><div><div>Sign here</div><div>It is a serious offence to make a false return.</div><div>Telephone (604) 253-3858 Date 03-03-08</div></div><div><div>490 For professional tax preparers only</div><div>Name:</div><div>Address:</div><div>Telephone:</div></div></div><div><div>Do not use this area</div><div>487 <input type="checkbox"/> 488 <input type="checkbox"/></div></div></div></div> <div data-bbox="15 1925 1524 2005" data-label="Page-Footer"><div>RC-07-119</div><div>Privacy Act Personal Information Bank number CRA/P-PU-005</div><div>i2007.1111</div></div>			

# T1-2007

# Federal Tax

# Schedule 1

Complete Step 1 to claim your federal non-refundable tax credits, Step 2 to calculate your federal tax on taxable income and Step 3 to calculate your net federal tax.

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

## Step 1 - Federal non-refundable tax credits

(For details, read the related lines in the guide.)

Basic personal amount	claim \$9,600	300	9,600	00	1
Age amount (if you were born in 1942 or earlier) (use federal worksheet)	(maximum \$5,177)	301	+		2
Spouse or common-law partner amount (if negative, enter "0")					
\$9,600 minus ( 1,113   43 his or her net income from page 1 of your return) =	303	+	8,486	57	3
Amount for an eligible dependant (attach schedule 5) (if negative, enter "0")					
\$9,600 minus ( his or her net income) =	305	+			4
Amount for children born in 1990 or later	Number of children 366 1 x \$2,000 =	367	+	2,000	00 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 \$1,989.90)	308	+	1,093	54 ● 7
on self-employment and other earnings (attach Schedule 8)		310	+		● 8
Employment Insurance premiums from box 18 and box 55 on all T4 slips	(maximum \$720.00)	312	+	425	04 ● 9
Canada employment amount	(maximum \$1,000)	363	+	1,000	00 10
Public transit amount		364	+		11
Children's fitness amount		365	+		12
Adoption expenses		313	+		13
Pension income amount (use federal worksheet)	(maximum \$2,000)	314	+		14
Caregiver amount (use federal worksheet and attach Schedule 5)		315	+		15
Disability amount (for self) (claim \$6,890 or if you were under age 18, use federal worksheet)		316	+		16
Disability amount transferred from a dependant (use federal worksheet)		318	+		17
Interest paid on your student loans		319	+		18
Tuition, education, and textbook amounts (attach Schedule 11)		323	+		19
Tuition, education, and textbook amounts transferred from a child		324	+		20
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		21
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1990 or later	330				
Minus: \$1,926 or 3% of line 236, whichever is less	-				
Subtotal (if negative, enter "0")	=		(A)		
Allowable amount of medical expenses for other dependants (see the calculation at line 331 in the guide and attach Schedule 5)	331	+	(B)		
Add lines (A) and (B).	=	332	+		22
Add lines 1 to 22.	335	=	22,605	15	23
Multiply the amount on line 23 by 15%.	338	=	3,390	77	24
Donations and gifts (attach Schedule 9)		349	+		25
Total federal non-refundable tax credits:	add lines 24 and 25.	350	=	3,390	77 26

continue on the back ►



## Step 2 - Federal tax on taxable income

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

25,591 | 70 27

Use the amount on line 27 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 27.

Base amount

Line 28 minus line 29 (cannot be negative)

Rate

Multiply line 30 by line 31.

Tax on base amount

If line 27 is  
\$37,178 or less

25,591 | 70 28

00,000 | 00 29

= 25,591 | 70 30

x 15% 31

= 3,838 | 76 32

0,000 | 00 33

If line 27 is more  
than \$37,178 but  
not more than  
\$74,357

37,178 | 00 28

- 37,178 | 00 29

= 0 | 00 30

x 22% 31

= 0 | 00 32

+ 5,577 | 00 33

If line 27 is more  
than \$74,357 but  
not more than  
\$120,887

74,357 | 00 28

- 74,357 | 00 29

= 0 | 00 30

x 26% 31

= 0 | 00 32

+ 13,756 | 00 33

If line 27 is more  
than \$120,887

120,887 | 00 28

- 120,887 | 00 29

= 0 | 00 30

x 29% 31

= 0 | 00 32

+ 25,854 | 00 33

Add lines 32 and 33.

= 3,838 | 76 34

= 0 | 00 34

= 0 | 00 34

= 0 | 00 34

## Step 3 - Net federal tax

Enter the amount from line 34 above.

3,838 | 76 35

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

424 + 0 | 00 36

Add lines 35 and 36.

404 = 3,838 | 76 37

3,838 | 76 37

Enter the amount from line 26 on the other side.

350 3,390 | 77 38

Federal dividend tax credit (see line 425 in the guide)

425 + 0 | 00 39

Overseas employment tax credit (attach Form T626)

426 + 0 | 00 40

Minimum tax carryover (attach Form T691)

427 + 0 | 00 41

Add lines 38 to 41.

= 3,390 | 77 42

- 3,390 | 77 42

**Basic federal tax:**

line 37 minus line 42 (if negative, enter "0") 429 = 447 | 99 43

Federal foreign tax credit (attach Form T2209)

405 - 0 | 00 44

**Federal tax:**

line 43 minus line 44 (if negative, enter "0") 406 = 447 | 99 45

Total federal political contributions (attach receipts)

409

Federal political contribution tax credit (use federal worksheet)

410 0 | 00 46

Investment tax credit (attach Form T2038(IND))

412 + 0 | 00 47

Labour-sponsored funds tax credit

Net cost 413

Allowable credit 414

+ 0 | 00 48

Add lines 46 to 48.

416 = 0 | 00 49

- 0 | 00 49

Line 45 minus line 49 (if negative, enter "0")

(if you have an amount on line 36 above, see Form T1206)

417 = 447 | 99 50

447 | 99 50

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

418 + 0 | 00 51

0 | 00 51

**Net federal tax:** add lines 50 and 51.

Enter this amount on line 420 of your return.

420 = 447 | 99 52

447 | 99 52

T1-2007

Working Income Tax Benefit

Schedule 6

Complete this schedule and **attach** a copy of it to your return to claim the working income tax benefit (WITB) if:

- you were single with no eligible dependants (see the guide at line 453 for the definition) and your adjusted family net income (Step 1, Part B) is **less than** \$16,118; or
- you had an eligible spouse or an eligible dependant (see the guide at line 453 for the definitions) and your adjusted family net income (Step 1, Part B) is **less than** \$25,206.

**Note:** 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 were single.

**You must also meet all of the following conditions in 2007:**

- you were a resident of Canada throughout the year;
- you earned income from employment or business;
- at the end of the year, you were 19 years of age or older, or you had an eligible spouse, or you had an eligible dependant.

**You cannot claim the WITB if in 2007:**

- 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;
- you were confined to a prison or similar institution for a period of 90 days or more during the year.

**Note:** 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, 2007.

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, 2007. 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	25,591703	
Taxable part of scholarship income reported at line 130 <b>383</b> +		<b>384</b> +
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return ( <b>excluding</b> losses)	+ 5	+ 1,113435
Non-taxable part of working income earned on a reserve or an allowance received as an emergency volunteer <b>385</b> +		<b>386</b> +
Add lines 3 to 6.	= 25,591707	<b>387</b> = 1,113437
Add the amounts from line 7 in columns 1 and 2.	<b>Working income</b>	26,705138

Part B - Adjusted family net income

Enter the net income amount from line 236 of the return.	25,591709	1,113439
Enter non-taxable part of the income earned on a reserve or an allowance received as an emergency volunteer. <b>388</b> +		<b>389</b> +
Universal Child Care Benefit repayment:		
Enter the amount from line 213 of the return.	+ 11	+ 11
Add lines 9, 10, and 11.	= 25,5917012	= 1,1134312
Universal Child Care Benefit:		
Enter the amount from line 117 of the return.	- 13	- 13
Line 12 minus line 13 (if negative, enter "0")	= 25,5917014	<b>390</b> = 1,1134314
Add the amounts from line 14 in columns 1 and 2.	<b>Adjusted family net income</b>	26,7051315

Are you claiming the basic WITB? **391** Yes ☒ 1 No ☐ 2

Are you claiming the WITB disability supplement for yourself? **392** Yes ☐ 1 No ☒ 2

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes ☐ 1 No ☒ 2

If yes, complete Step 2 on the back.

If yes, complete Step 3 on the back.

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 have an eligible spouse, only one of you can claim the basic WITB. If you have an eligible dependant, you and another person **cannot** both claim the basic WITB for that same eligible dependant.

Enter the amount from line 8 in Step 1.	26,705	13	16
Base amount:	-	4,750	00 17
Line 16 minus line 17 (if negative, enter "0")	=	21,955	13 18
Rate:	x	17%	19
Multiply line 18 by line 19.	=	3,732	37 20
If you were single and did not have an eligible dependant, enter \$785.			
If you had an eligible spouse or an eligible dependant, enter \$1,395.	1,395	00	21
Enter the amount from line 20 or line 21, whichever is <b>less</b> .	1,395	00	► 1,395 00 22
Enter the amount from line 15 in Step 1.	26,705	13	23
Base amount:			
If you were single and did not have any eligible dependants, enter \$9,500.			
If you had an eligible spouse or an eligible dependant, enter \$13,000.	-	13,000	00 24
Line 23 minus line 24 (if negative, enter "0")	=	13,705	13 25
Rate	x	17%	26
Multiply line 25 by line 26.	=	2,329	87 ► 2,329 87 27
Line 22 minus line 27 (if negative, enter "0")			= 0 00 28

Enter the amount from line 28 on line 453 of your return, unless you complete Step 3.

## Step 3 - Calculating your WITB disability supplement

If you were single with no eligible dependants, you qualify for the disability amount and the amount on line 15 in Step 1 is **less than** \$16,118, complete Step 3 to calculate your WITB disability supplement. Otherwise, enter the amount from line 28 on line 453 of your return.

If you qualify for the disability amount, you had an eligible spouse or an eligible dependant, and the amount on line 15 in Step 1 is **less than** \$23,206, complete Step 3 to calculate your WITB disability supplement. Otherwise, enter the amount from line 28 on line 453 of your return.

If you had an eligible spouse, **both** of you qualify for the disability amount, and the amount on line 15 in Step 1 is **less than** \$25,206, complete Step 3 to calculate your WITB disability supplement. Your eligible spouse must complete Step 1 and Step 3 on a separate Schedule 6 to calculate his or her WITB disability supplement. Otherwise, enter the amount from line 28 on line 453 of your return.

Enter the amount from line 7 in column 1 of Step 1.			29
Base amount	-	2,750	00 30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	x	17%	32
Multiply line 31 by line 32.	=		33
Enter the amount from line 33 or \$340, whichever is <b>less</b> .			► 34
Enter the amount from line 15 in Step 1.			35
Base amount:			
If you were single and did not have an eligible dependant, enter \$14,118.			
If you had an eligible spouse or an eligible dependant, enter \$21,206.	-		36
Line 35 minus line 36 (if negative, enter "0")	=		37
Rate (see <b>note</b> below)	x		38
Multiply line 37 by line 38.	=		► 39
Line 34 minus line 39 (if negative, enter "0")			= 40
If you did not complete Step 2, enter the amount from line 40 on line 453 of your return.			
If you completed Step 2, enter on this line the amount from line 28.			+ 41
Add lines 40 and 41.			= 42

Enter the amount from line 42 on line 453 of your return.

**Note:** If you had an eligible spouse and he or she also qualifies for the disability amount, the rate at line 38 is 8.5%. In all other situations, the rate is 17%.



# British Columbia Tax

**BC428**  
T1 General - 2007

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

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

		For internal use only	5609		
Basic personal amount	claim \$9,027	5804	9,027	00	1
Age amount (if born in 1942 or earlier)	(use provincial worksheet)	5808	+		2
Spouse or common-law partner amount					
Base amount	8,502		00		
Minus: his or her net income from page 1 of your return	-	1,113	43		
Result: (if negative, enter "0")	=	7,388	57	(maximum \$7,729) ▶	5812
Amount for an eligible dependant	(use provincial worksheet)	5816	+		4
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820	+		5
Canada Pension Plan or Quebec Pension Plan contributions:					
	(amount from line 308 of your federal Schedule 1)	5824	+	1,093	54 ● 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	+	425	04 ● 8
Adoption expenses	(amount from line 313 of your federal Schedule 1)	5833	+		9
Pension income amount (maximum \$1,000)	(see line 5836 in the forms book)	5836	+		10
Caregiver amount	(use provincial worksheet)	5840	+		11
Disability amount (for self)	(see line 5844 in the forms book)	5844	+		12
Disability amount transferred from a dependant	(use provincial worksheet)	5848	+		13
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852	+		14
Your tuition and education amounts	[attach Schedule BC(S11)]	5856	+		15
Tuition and education amounts transferred from a child		5860	+		16
Amounts transferred from your spouse or common-law partner	[attach Schedule BC(S2)]	5864	+		17
Medical expenses from line 330 of your federal Schedule 1					
Enter \$1,877 or 3% of net income from line 236 of your return, whichever is less:	-				19
Line 18 minus line 19 (if negative, enter "0")	=				20
Allowable amount of medical expenses for other dependants calculated for line 5872 on the Provincial Worksheet		5872	+		21
Add lines 20 and 21		5876	=	▶	22
Add lines 1 through 17, and line 22		5880	=	17,934	15 ▶
Non-refundable tax credit rate			×	5.7%	24
Multiply line 23 by line 24		5884	=	1,022	25
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	×	5.7% =			26
Amount from line 347 of your federal Schedule 9	×	14.7% =	+		27
Add lines 26 and 27		5896	=	▶	28
Add lines 25 and 28			+		29
Enter this amount on line 41		<b>British Columbia non-refundable tax credits</b>		6150	= 1,022 25 29

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

25,591 | 70 30

Use the amount on line 30 to determine which **ONE** of the following columns you have to complete. Then, enter the amount from line 30 in the applicable column.

	If line 30 is \$34,397 or less	If line 30 is more than \$34,397, but not more than \$68,794	If line 30 is more than \$68,794, but not more than \$78,984	If line 30 is more than \$78,984, but not more than \$95,909	If line 30 is more than \$95,909	
Line 31 minus line 32 (cannot be negative)	25,591   70					31
	- 0   00	- 34,397   00	- 68,794   00	- 78,984   00	- 95,909   00	32
	= 25,591   70	=	=	=	=	33
	x 5.7%	x 8.65%	x 11.1%	x 13%	x 14.7%	34
Multiply line 33 by line 34	= 1,458   73	=	=	=	=	35
	+ 0   00	+ 1,961   00	+ 4,936   00	+ 6,067   00	+ 8,267   00	36
Add lines 35 and 36	=	=	=	=	=	37
<b>Go to Step 3</b>	1,458   73					

## Step 3 - British Columbia tax

Enter the amount from line 37

1,458 | 73 38

Enter your British Columbia tax on split income from Form T1206

6151 + • 39

Add lines 38 and 39

= 1,458 | 73 40

Enter your British Columbia non-refundable tax credits from line 29

1,022 | 25 41

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + • 42

British Columbia overseas employment tax credit:

Amount calculated for line 43 on the *Provincial Worksheet*

6153 + • 43

British Columbia minimum tax carryover:

Amount from line 427 on federal Schedule 1

x 38% = 6154 + • 44

Add lines 41 through 44

= 1,022 | 25 ► - 1,022 | 25 45

Line 40 minus line 45 (if negative, enter "0")

= 436 | 48 46

British Columbia additional tax for minimum tax purposes

Amount from line 116 on Form T691

x 38% =

+ 47

Add lines 46 and 47

= 436 | 48 48

Enter the provincial foreign tax credit from Form T2036

- 49

Line 48 minus line 49

= 436 | 48 50

### BC tax reduction

If your net income (line 236 of your return) is **less than \$27,675**, complete the following calculation.

Otherwise, enter "0" on line 57 and continue.

Basic reduction

Claim \$375

375 | 00 51

Enter your net income from line 236 of your return

25,591 | 70 52

Base amount

- 16,646 | 00 53

Line 52 minus line 53 (if negative, enter "0")

= 8,945 | 70 54

Applicable rate

x 3.4% 55

Multiply line 54 by line 55

= 304 | 15 ► - 304 | 15 56

Line 51 minus line 56 (if negative, enter "0")

= 70 | 85 ► - 70 | 85 57

Line 50 minus line 57 (if negative, enter "0")

= 365 | 63 58

Enter the provincial logging tax credit from Form FIN 542

- 59

Line 58 minus line 59 (if negative, enter "0")

= 365 | 63 60

Continue on the next page ►

# Step 3 - British Columbia tax *(Continued)*

Enter the amount from line 60 on the previous page 365|63 60

## British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2007 6040 61

Credit calculated for line 62

on the *Provincial Worksheet* (maximum \$500) - 62

Line 60 minus line 62 (if negative, enter "0") = 365|63 63

## British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20** 6045 • 64

Enter your employee venture capital tax credit from Certificate **EVCC 30** 6047 + • 65

Add lines 64 and 65 (maximum \$2,000) = ► - 66

Line 63 minus line 66 (if negative, enter "0") = 365|63 67

## British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231 6881 - • 68

Line 67 minus line 68 (if negative, enter "0")

Enter the result on line 428 of your return British Columbia tax = 365|63 69

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

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

If you had a spouse or common-law partner on December 31, 2007, **only one of you** can claim this credit for both of you.

Income for the sales tax credit	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return	25,591 70 1	1,113 43 1
Universal Child Care Benefit repayment		
Enter the amount from line 213 of the return	+ 2	+ 2
Add lines 1 and 2	= 25,591 70 3	= 1,113 43 3
Universal Child Care Benefit income		
Enter the amount from line 117 of the return	- 4	- 4
Line 3 minus line 4 (if negative, enter "0")	= 25,591 70 5	= 1,113 43 5
Add the amounts from line 5 in column 1 and column 2 (if applicable)	<b>Adjusted net family income</b>	26,705 13 6
If you had a spouse or common-law partner on December 31, 2007, enter \$18,000. Otherwise, enter \$15,000.		- 18,000 00 7
Line 6 minus line 7 (if negative, enter "0")	<b>Income for the sales tax credit</b>	= 8,705 13 8

Basic sales tax credit	claim \$75 <b>6033</b>	75 00 9
Additional credit for your spouse or common-law partner	claim \$75 <b>6035</b> +	75 00 10
Add lines 9 and 10		= 150 00 11
Amount from line 8	8,705 13 × 2% =	- 174 10 12
Line 11 minus line 12 (if negative, enter "0")	<b>Sales tax credit</b>	= 13

## British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate <b>SBVC10</b> for shares acquired in 2007	<b>6049</b>	• 14
Enter your venture capital tax credit from Certificate <b>SBVC10</b> for shares acquired during the first 60 days of 2008 that you <b>elect</b> to claim in 2007	<b>6050</b> +	• 15
Enter your unused venture capital tax credit from previous years shown on your most recent <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>	+ 16	
Add lines 14, 15, and 16 (maximum \$60,000)	=	▶ + 17

## British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88	<b>6051</b> +	• 18
Enter your mining exploration tax credit allocated from a partnership from Form T88	<b>6053</b>	19

## British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014	<b>6055</b> +	20
Enter your training tax credit for employers from Form T1014-1	<b>6056</b> +	• 21
Add lines 20 and 21	=	▶ + 22
Add lines 13, 17, 18, and 22.		
Enter the result on line 479 of your return.	<b>British Columbia credits</b>	= 0 00 23





Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

## CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2007

- Use this form if you had any **investment income** or **investment expenses** for 2007.
- 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 2007, you should still complete this form if you had any investment income or expenses in 2007.
- 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 or fishing property or qualified small business corporation shares in 2007, you should start by completing Chart A on this form to determine if you have additional investment income to include when you calculate your CNIL.

### Part 1 - Investment expenses claimed on your 2007 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 2007 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 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 2007</b> (total of lines 1 to 7) .....	=	▶ <u>          </u> A

### Part 2 - Investment income reported on your 2007 return

Investment income (from lines 120 and 121) .....		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 2007 (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 this form, enter "0". Otherwise, enter the amount from line 15 in Chart A .....	+	13
<b>Total investment income reported in 2007</b> (total of lines 8 to 13) .....	=	▶ <u>          </u> B

### Other investment expenses

<b>Include:</b> • 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.
<b>Do not include:</b> • 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; or iv) make a contribution to a deferred profit-sharing plan.

### Other property income

<b>Include:</b> • 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 or 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.
<b>Do not include:</b> • 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 2007 (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 2006. If you did not complete Form T936 for 2006, see note 1 below ..... + ..... 15

Cumulative investment expenses (total of lines 14 and 15) ..... = ..... 16

Total investment income reported in 2007 (from line B in Part 2) ..... 17

Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2006. If you did not complete Form T936 for 2006, see note 2 below ..... + 22,683 83 18

Cumulative investment income (total of lines 17 and 18) ..... = 22,683 83 ▶ - 22,683 83 19

**Cumulative net investment loss (CNIL) to December 31, 2007**

(line 16 **minus** line 19; if negative, enter "0") ..... = 0 00 C

If you are claiming a capital gains deduction on your 2007 return, enter the amount from line C on line 28 of Form T657 for 2007.

**Notes**

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2006 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 2006 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 2007 T3 slips ..... 11

Enter the amount from box 30 of all 2007 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

# Notes and diagnostics

Name:

SIN:

Tax year:

UserID:

Yingxu Rong

738-423-219

2007

harryji

Password:

Calculated at 19:37:46 03-03-2008 by program version 2007.1111 by UFile.ca



The federal return can be filed using Netfile.

## FEDERAL SCHEDULE 5 - CAREGIVER AMOUNT

You are not entitled to the caregiver amount because the following conditions have not been met:

- you must be 18 or over;
- the person cared for must be your dependant due to a mental or physical impairment.

## FEDERAL - MEDICAL EXPENSE TAX CREDIT

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

The lesser of \$1,926 or 3% of the net income (line 236) .....	767	75
Medical expenses (line 330) .....	-	
Amount of medical expenses needed to be eligible for the medical expense tax credit .....	=	767 75

# Assembly Instructions

Name: **Yingxu Rong**

SIN: 738-423-219



## Assembling the federal tax return

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

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

Mail to...

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

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

### Order of assembly (per IC97-2):

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

### The taxpayer should sign the following:

- ☐ T1 - Federal tax return, page 4

# ESTIMATION OF THE CALCULATION OF GST CREDIT

## FOR THE PERIOD JULY 2008 TO JUNE 2009

You can apply for the GST/HST credit if, at the end of 2007, you were resident in Canada and **any** of the following applies. You:

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

### Notes

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

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

You cannot apply for the GST/HST credit if, at the end of 2007, you either:

- were confined to a prison or a similar institution, and had been there for more than six months during 2007, **or**
- did not have to pay tax in Canada because you were an officer or servant of another country, such as a diplomat, or a family member or employee of such a person.

### Note

You cannot claim the credit for your spouse or child who met either of these conditions at the end of 2007.

### INCOME INFORMATION

Your net income from line 236 on your income tax return	1.	25,591	70
Your spouse's or your common-law spouse's net income	+ 2.	1,113	43
Other supporting person's net income	+ 3.		
Income for GST Credit	= 4.	26,705	13

### CALCULATION OF GST CREDIT

Basic Goods and Services Tax Credit	<b>Claim \$242.00</b>	5.	242	00	
Credit for spouse or supporting person	<b>Claim \$242.00</b>	+ 6.	242	00	
Eligible dependant credit	<b>Claim \$242.00</b>	+ 7.			
Credit for qualified children:					
Number of qualified children	1	× \$127.00	= 8.	127	00
<b>Calculation of single supplement:</b> (if line 6 and 7 are zero)					
Income for GST credit (line 4)	9.				
Subtract base amount	- 10.	7,851	00		
<b>Income over base amount</b>	= 11.				
Enter 2% of line 11 or \$127 whichever is less			+ 12.		
Single-parent family supplement	<b>Claim \$127.00</b>	+ 13.	0	00	
Add lines 5, 6, 7, 8, 12 and 13			= 14.	611	00
Income for GST credit (line 4)	15.	26,705	13		
Subtract base amount	- 16.	31,524	00		
<b>Income over base amount</b>	= 17.	0	00		
Enter 5% of line 17			- 18.		
Line 14 minus line 18			= 19.	611	00
<b>Goods and Services Tax Credit</b> (if less than \$1, enter zero)			= 20.	611	00
Enter 1/4 of line 20 - This amount will be paid to you in July and October 2008, and January and April 2009			= 21.	152	75

## ESTIMATION OF CHILD TAX BENEFITS FOR THE PERIOD JULY 2008 TO JUNE 2009

2007 Family information	Taxpayer	Spouse	Family total
Family net income	25,591 70	1,113 43	26,705 13
Family working income	25,591 70	1,113 43	26,705 13
Child care expenses claimed			
Details of children	Date of birth yyyy mm dd	Eligible months under 7	Eligible months under 18
Xiaoyun	1997-04-15		12
<b>Total</b>		0	12

## Calculation of benefit

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

## Basic benefit

## Standard benefit

Qualified dependants under 18 [ 12 ] × (\$1,307/12) 1,307 00 1

Supplement for 3rd and each additional qualified dependant [ ] × (\$91/12) + 2  
 Add lines 1 and 2 **Subtotal** = 1,307 00 3

## Benefit reduction

Family net income 26,705 13 4  
 Subtract base amount - 37,885 00 5  
 Family net income over base amount = 0 00 6

Minus benefit reduction of:

- 2.0% of line 6 for families with one qualified dependant  
 0 00 × [ 12 ] × (2.0% / 12)  
 - 4% of line 6 for families with two or more qualified dependants  
 0 00 × [ ] × (4.0% / 12) +  
 = 0 00 - 0 00 7  
 Line 3 minus line 7 **Net benefit amount** = 1,307 00 8

## Calculation of national child benefit supplement

Amount for 1st qualified dependant [ 12 ] × (\$2,025/12) 2,025 00 9  
 Amount for 2nd qualified dependant [ ] × (\$1,792/12) + 10  
 Amount for 3rd and subsequent [ ] × (\$1,704/12) + 11  
 Add lines 9, 10, and 11 **Total amount for qualified dependants** = 2,025 00 12  
 Family net income 26,705 13 13  
 Subtract base amount - 21,287 00 14  
 Income over base amount = 5,418 13 15

Less:

- 12.2% of line 15 for families with one qualified dependant  
 5,418 13 × [ 12 ] × (12.2% / 12) 661 01  
 - 23.0% of line 15 for families with two qualified dependants  
 5,418 13 × [ ] × (23.0% / 12) +  
 - 33.3% of line 15 for families with three or more qualified dependants  
 5,418 13 × [ ] × (33.3% / 12) +  
 = 661 01 - 661 01 16  
 Line 12 minus line 16 **Net national child benefit supplement** = 1,363 99 17

## ESTIMATION OF CHILD TAX BENEFITS FOR THE PERIOD JULY 2008 TO JUNE 2009

**Calculation of the Child Disability Benefit (CDB)**

Number of qualified dependants with disability	[		]	× \$2,395.00			18
<i>Family net income</i>							19
Subtract CDB base amount	-	37,885	00				20
<i>Family net income over CDB base amount. (line 19 minus line 20) If negative, enter "0"</i>	=						21
Less:							
- 2.0% of line 21 for family with one qualified dependant with a disability	×			×	(2.0% / 12)		
- 4.0% of line 21 for families with two qualified dependants with a disability	×			×	(4.0% / 12)	+	
	=						22
<b>Net Child Disability Benefit (line 18 minus line 22) If negative, enter "0"</b>	=						23
<b>Total entitlement to child tax benefit</b>		2,670	99				24

**Estimated monthly payments**

July	2008	222	58
August	2008	222	58
September	2008	222	58
October	2008	222	58
November	2008	222	58
December	2008	222	58
January	2009	222	58
February	2009	222	58
March	2009	222	58
April	2009	222	58
May	2009	222	58
June	2009	222	58

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

# Registered Retirement Savings Plan Schedule

**Table B CALCULATION OF ELIGIBLE RRSP DEDUCTION IN 2007**

Eligible amount based on 2006 income		
<b>Plus:</b> RRSP room based previous years' income	+	6,169
<b>Plus:</b> Pension adjustment reversal amount from your 2007 T10 slip	+	
<b>Less:</b> 2007 PSPA (from last year's RPP administrator's statement)	-	
<b>Unused RRSP Room</b>	=	6,169
<b>MAXIMUM RRSP DEDUCTION LIMIT IN 2007</b>		6,169

**Table C CALCULATION OF RRSP DEDUCTION IN 2007**

Contributions available for RRSP deduction	
Maximum RRSP deduction limit in 2007	6,169
RRSP deduction before transfers	
Direct or indirect transfers	
<b>TOTAL RRSP DEDUCTION (per line 208)</b>	0

**Table D CALCULATION OF EARNED INCOME FOR AN RRSP  
2007 CALCULATION IN REFERENCE TO 2008 RRSP ELIGIBILITY**

Employment income (lines 101 and 104)		25,591
<b>Less:</b> Union, professional or like dues (line 212)	-	
Employment expenses (line 229)	-	
<b>Subtotal (employment income)</b>	=	25,591
<b>Plus:</b> Net Income from a business (lines 135-143)		
Disability payments received from the CPP or QPP	+	
Royalties for a work or invention	+	
Net rental income from real property	+	
Alimony or maintenance income received (line 128)	+	
Net research grants you received	+	
Employee profit sharing plan allocations- T4PS-Box 35	+	
Supplementary unemployment benefit plan payments	+	
<b>Subtotal - total eligible income</b>		25,591
<b>Less:</b> Current-year loss from a business (lines 135-143)		
Deemed taxable capital gain re: eligible capital property	-	
Current-year rental loss (line 126)	-	
Alimony or maintenance income paid (line 220)	-	
<b>Subtotal - amount to be deducted =</b>		
<b>EARNED INCOME</b>		25,591
Earned income limit (18% of earned income):	25,591 x 18% =	4,606
RRSP dollar limit for 2008		20,000
The lesser of earned income limit and RRSP dollar limit for 2008		4,606
<b>Less:</b> Total PA from 2007	-	
<b>Maximum RRSP deduction in 2008 before PSPA =</b>		4,606

## Registered Retirement Savings Plan Schedule (continued)

**Table E** CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2008

Unused Room for 2007		6,169
<b>Less:</b> RRSP deduction (excluding transfers)	-	
Deduction to Saskatchewan Pension Plan	-	
2008 net PSPA (from RPP administrator's statement)	-	
<b>Eligible RRSP Room after PSPA =</b>		<b>6,169</b>
<b>Add:</b> Maximum RRSP deduction in 2008 based on 2007 earned income	+	4,606
<b>Maximum RRSP deduction limit after PSPA for 2008</b>	=	<b>10,776</b>

**Table G** CALCULATION OF RRSP CONTRIBUTION LIMIT 2008

Maximum RRSP deduction limit after PSPA for 2008		10,776
<b>Less:</b> Undeducted premiums	-	
<b>RRSP CONTRIBUTION LIMIT FOR 2008</b>		<b>10,776</b>



# Summary of carryforward amounts to 200



Name: **Yingxu Rong**

SIN: **738-423-219**

Subject	Amount	Reference form
<b>GST</b>		
GST rebate		GST-370 line 13
<b>CNIL</b>		
Expense		T936 line 16
Income	22,684	T936 line 19
<b>RPP</b>		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
<b>RRSP</b>		
Eligible amount	4,606	RRSP schedule (Table D)
Room from previous years	6,169	RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
<b>HOME BUYER'S PLAN</b>		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
<b>DONATIONS</b>		
Donations		Charitable donations sched.
<b>TUITION</b>		
Tuition and educations amounts		Schedule 11, line 25
Tuition and educations amounts - Provincial		Schedule 11 P, line 21
Interest paid on a student loan		
<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		BC479
Equity tax credit		T1285
Logging tax credit		BC428
Attributed Canadian royalty income		T79 line 23
Employee ownership tax credit		ON428
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YK479

## Employment income summary - 2007

## TOTAL

T4  
STATEMENT OF REMUNERATION PAID

Employment income

14	25,591	70
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Employee's CPP contributions

16	1,093	54
----	-------	----

Employee's QPP contributions

17		
----	--	--

Employee's EI premiums

18	425	04
----	-----	----

RPP contributions

20		
----	--	--

Income tax deducted

22	2,836	80
----	-------	----

EI insurable earning

24	23,613	44
----	--------	----

CPP pensionable earnings

26		
----	--	--

QPP pensionable earnings

26		
----	--	--

Cleric's housing allowance

30		
----	--	--

Employee's home-relocation  
loan deduction

37		
----	--	--

Security options deduction  
110(1)(d)

39		
----	--	--

Security options deduction  
110(1)(d.1)

41		
----	--	--

Employment commissions

42		
----	--	--

Union dues

44		
----	--	--

Charitable donations

46		
----	--	--

Pension adjusment

52		
----	--	--

Deferred security option benefits

53		
----	--	--

Provincial parental insurance plan

55		
----	--	--

PPIP insurable earnings

56		
----	--	--

Status Indian employee

71		
----	--	--

Pre-1990 past service contributions  
while a contributor

74		
----	--	--

Pre-1990 past service contributions  
while not a contributor

75		
----	--	--

Worker's compensation benefits  
repaid to the employer

77		
----	--	--

Volunteer allowance

--	--	--

Public transit pass

84		
----	--	--

Employee-paid premiums for  
private health services plans

85		
----	--	--

**T1-2007****Federal Worksheet****437 Income tax deducted**

T4	STRIDE RITE CANADA LTD	2,836	80
<b>Total income tax deducted</b>			
Enter this amount on line 437 of your return		=	<u>2,836</u> <u>80</u>