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Tax return for 2008 prepared for

**Yingxu Rong**

by *UFile.ca*

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# Executive summary

## for 2008 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	31,572	(262)	31,310
Net income	31,572		31,572
Taxable income	31,572		31,572
Effective marginal tax rate	20.1%	20.1%	
Average tax rate (tax ÷ total income)	5.5%	0.0%	
Total tax payable	1,715		1,715
Balance due (refund)	(2,484)		(2,484)

Child tax benefit	2,457		2,457
GST/HST credit	626		626
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2009	16,458	200	16,659
Unused RRSP contributions			
Capital gain exemption available	375,000	375,000	750,000
Cumulative net investment loss (CNIL)	(22,684)	(1,495)	(24,178)
Total instalments payable in 2009			

# Tax return Summary - Combined

for 2008 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

### Total income

	Taxpayer	Spouse	Total
Employment income	31,572		31,572
Interest and other investment income		201	201
Net business income		(463)	(463)
Add lines 101, 104 to 143, and 147.			
<b>This is your total income.</b>	<b>31,572</b>	<b>(262)</b>	<b>31,310</b>

### Net income

Line 150 minus line 233 (if negative, enter "0")	31,572		31,572
<b>This is your net income before adjustments.</b>			
Line 234 minus line 235 (if negative, enter "0")	31,572	0	31,572
<b>This is your net income.</b>	<b>31,572</b>	<b>0</b>	<b>31,572</b>

### Taxable income

Line 236 minus line 257 (if negative, enter "0")	31,572	0	31,572
<b>This is your taxable income.</b>	<b>31,572</b>	<b>0</b>	<b>31,572</b>

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

Basic personal amount	300	9,600	9,600	19,200
Spouse or common-law partner amount	303	9,600		9,600
Amount for children born in 1991 or later	367	2,038		2,038
CPP or QPP contributions: through employment	308	1,390		1,390
Employment Insurance premiums	312	510		510
Canada employment amount	363	1,019		1,019
Public transit amount	364	219		219
Tuition, education, and textbook amounts transferred from a child	324	20		20
Medical expenses for self, spouse or common-law partner, and your child	330		51	51
Subtotal (if negative, enter "0")	(A)		51	51
Add lines (A) and 331.	332		51	51
Add lines 300 to 332.	335	24,395	9,651	34,047
<b>Multiply the amount on line 335 by 15%.</b>	<b>338</b>	<b>3,659</b>	<b>1,448</b>	<b>5,107</b>
Total federal non-refundable tax credits: add lines 338 and 349.	<b>350</b>	<b>3,659</b>	<b>1,448</b>	<b>5,107</b>

### Step 3 - Net federal tax

Tax on taxable income	(C)	4,736		4,736
Add lines (C) and 424.	404	4,736		4,736
Enter the amount from line 350.	350	3,659	1,448	5,107
Add lines 350 to 427.		3,659	1,448	5,107
Basic federal tax (if negative, enter "0")	429	1,076		1,076
Federal tax	406	1,076		1,076
Line 406 minus line 416 (if negative, enter "0")	417	1,076		1,076

### Refund or Balance owing

Net federal tax:	add lines 417, 415 and 418.	420	1,076	1,076
Provincial or territorial tax		428	638	638

Tax return Summary - Combined for 2008 taxation year

		Taxpayer	Spouse	Total
<b>This is your total payable. 435</b>		1,715		1,715
Total income tax deducted	437	4,192		4,192
CPP overpayment	448	7		7
<b>These are your total credits. 482</b>		4,199		4,199
Line 435 minus line 482		(2,484)		(2,484)
<b>Refund 484</b>		2,484		2,484

Additional information

Effective marginal tax rate	20.1%	20.1%	
Average tax rate (tax ÷ total income)	5.5%	0.0%	
Child tax benefit	2,457		2,457
GST/HST credit	626		626
Total RRSP deduction limit - 2009	16,458	200	16,659
Capital gain exemption available	375,000	375,000	750,000
Cumulative net investment loss (CNIL)	(22,684)	(1,495)	(24,178)

# Tax return Summary

## for 2008 taxation year



Taxpayer

Name	Yingxu Rong
Social insurance number	738-423-219
Date of birth	06/03/1969
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	

### Federal return

#### Total income

Employment income	101		Taxpayer	31,572
Add lines 101, 104 to 143, and 147.		<b>This is your total income.</b>	<b>150</b>	<b>31,572</b>

#### Net income

Line 150 minus line 233 (if negative, enter "0")		<b>This is your net income before adjustments.</b>	234	=	31,572
Line 234 minus line 235 (if negative, enter "0")		<b>This is your net income.</b>	<b>236</b>	=	<b>31,572</b>

#### Taxable income

Line 236 minus line 257 (if negative, enter "0")		<b>This is your taxable income.</b>	<b>260</b>	=	<b>31,572</b>
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#### Step 1 - Federal non-refundable tax credits

Basic personal amount	300				9,600
Spouse or common-law partner amount	303	+			9,600
Amount for children born in 1991 or later	367	+			2,038
CPP or QPP contributions: through employment	308	+			1,390
Employment Insurance premiums	312	+			510
Canada employment amount	363	+			1,019
Public transit amount	364	+			219
Tuition, education, and textbook amounts transferred from a child	324	+			20
		Add lines 300 to 332.	335	=	24,395
		<b>Multiply the amount on line 335 by 15%.</b>	338	=	3,659
Total federal non-refundable tax credits:		add lines 338 and 349.	<b>350</b>	=	<b>3,659</b>

#### Step 3 - Net federal tax

Tax on taxable income	(C)		4,736		
		Add lines (C) and 424.	404		4,736
Enter the amount from line 350.			350		3,659
		Add lines 350 to 427.		-	3,659
		Basic federal tax (if negative, enter "0")	429	=	1,076
		Federal tax	406	=	1,076
		Line 406 minus line 416 (if negative, enter "0")	417	=	1,076

#### Refund or Balance owing

<b>Net federal tax:</b>		add lines 417, 415 and 418.	420	=	1,076
<b>Provincial or territorial tax</b>			428	+	638
		<b>This is your total payable.</b>	<b>435</b>	=	<b>1,715</b>
Total income tax deducted	437		4,192		
CPP overpayment	448	+	7		
		<b>These are your total credits.</b>	482	-	4,199
		Line 435 minus line 482		=	(2,484)
		<b>Refund</b>	<b>484</b>		<b>2,484</b>

#### Additional information

Effective marginal tax rate		20.1%
Average tax rate (tax ÷ total income)		5.5%
Child tax benefit		2,457

Tax return Summary for 2008 taxation year

	Taxpayer
GST/HST credit	626
Total RRSP deduction limit - 2009	16,458
Capital gain exemption available	375,000
Cumulative net investment loss (CNIL)	(22,684)

Name **Yingxu Rong**

SIN 738-423-219

Date of birth 06-03-1969

	2008	2007	2006	2005	2004		2008	2007	2006	2005	2004
Employment income 101	31,572	25,592				Age amount 301					
Other empl. income 104						Spousal amount 303	9,600	8,487			
OAS pension 113						Eligible dependant 305					
CPP/QPP benefits 114						Child amount 367	2,038	2,000			
Other pensions 115						Infirm dependant 306					
Split-pension amt 116						CPP/QPP empl. 308	1,390	1,094			
Universal child care 117						CPP/QPP self-empl. 310					
EI benefits 119						EI premiums 312	510	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	1,019	1,000			
Registered DSPI 125						Public transit passes 364	219				
Rental 126						Physical activities 365					
Capital gains 127						Adoption 313					
Support received 128						Pension inc. amount 314					
RRSP 129						Caregiver amount 315					
Other income 130						Disability amount 316					
Business 135						Disability transfer 318					
Professional 137						Student loan int. 319					
Commission 139						Tuition, education 323					
Farming 141						Tuition transfer 324	20				
Fishing 143						Spousal transfer 326					
Workers' compens. 144						Medical expenses 330					
Social assistance 145						Medical other dep. 331					
Supplement 146						Medical deduction 332					
<b>Total income 150</b>	<b>31,572</b>	<b>25,592</b>				<b>Total 335</b>	<b>24,395</b>	<b>22,605</b>			
PA amount 206						<b>Total @ 15% 338</b>	<b>3,659</b>	<b>3,391</b>			
RPP contributions 207						Donations and gifts 349					
RRSP contributions 208						<b>Non refundable cr. 350</b>	<b>3,659</b>	<b>3,391</b>			
Sask. pension plan 209						Dividends 425					
Split-pension deduct. 210						Foreign tax credit 405	0				
Dues 212						Federal tax 406	1,076	448			
UCCB repay. 213						Political 410					
Child care 214						ITC 412					
Attendant care 215						Labour-sponsored 414					
ABIL 217						<b>Line 406 - 416 417</b>		<b>448</b>			
Moving 219						WITB adv. payments 415					
Support payments 220						<b>Net federal tax 420</b>	<b>1,076</b>	<b>448</b>			
Interest expenses 221						CPP contribution 421					
CPP/QPP self-empl. 222						Repayment 422					
PPIP self-empl. 223						Provincial tax 428	638	366			
Exploration exp. 224						First Nations 432					
Employment exp. 229						<b>Total payable 435</b>	<b>1,715</b>	<b>814</b>			
Clergy deduction 231						Deducted at source 437	4,192	2,837			
Other deductions 232						Transfer 45% 438					
Clawback 235						<b>Line 437 - 438 439</b>					
<b>Net income 236</b>	<b>31,572</b>	<b>25,592</b>				Quebec abatement 440					
Canadian Forces 244						CPP overpayment 448	7				
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 482</b>	<b>4,199</b>	<b>2,837</b>			
<b>Taxable income 260</b>	<b>31,572</b>	<b>25,592</b>				<b>Refund 484</b>	<b>2,484</b>	<b>2,023</b>			
Basic amount 300	9,600	9,600				<b>Balance owing 485</b>					



Canada Revenue Agency Agence du revenu du Canada

**T1 GENERAL 2008**  
RC-08-119

# 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

New Westminster

Prov./Terr.

BC

Postal code

V3M 0A1

## Information about you

Enter your social insurance number (SIN) if it is not on the label, or if you are not attaching a label:

738-423-219

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, 2008:**

(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 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:

738-423-185

Enter his or her first name:

Hongyu

Enter his or her net income for 2008

0|00

to claim certain credits:

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:

Check this box if he or she was self-employed in 2008:

1 ☒

## Person deceased in 2008

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

year month day

Do not use this area

## Information about your residence

Enter your province or territory of residence on **December 31, 2008**:

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 2008, enter the province or territory of self-employment:

If you **became** or **ceased** to be a resident of Canada in 2008, give the date of:

entry month day

or

departure month day



**Elections Canada** (see the Elections Canada page in the guide for details)

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

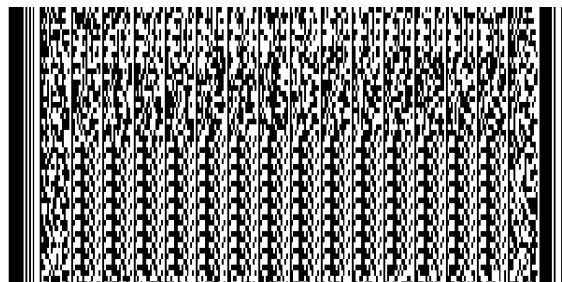
Answer the following question **only if you are a Canadian citizen**.

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 by Elections Canada 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



Do not use this area

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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 2008 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 2008, 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>	31,571	83
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>		
Registered disability savings plan income (from all T4A information slips)	<b>125 +</b>		
Rental income Gross <b>160</b>	Net <b>126 +</b>		
Taxable capital gains ( <b>attach</b> Schedule 3)	<b>127 +</b>		
Support payments received Total <b>156</b>	Taxable amount <b>128 +</b>		
RRSP income (from all T4RSP slips)	<b>129 +</b>		
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>	31,571	83



**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	31,571	83
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 =	31,571	83
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 =	31,571 83
	This is your <b>net income</b> .		

## 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 =	31,571	83

**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

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Net federal tax: enter the amount from line 53 of Schedule 1 ( <b>attach</b> Schedule 1, even if the result is "0")	420	1,076	45
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 +	638	33
Add lines 420 to 428.			
This is your <b>total payable</b> . 435 = 1,714 78 •			

Total income tax deducted (see the guide)	437	4,191	94 •
Refundable Quebec abatement	440 +		•
CPP overpayment (enter your excess contributions)	448 +	6 64	•
Employment Insurance overpayment (enter your excess contributions)	450 +		•
Refundable medical expense supplement (use federal worksheet)	452 +		•
Working Income Tax Benefit (WITB) ( <b>attach</b> Schedule 6)	453 +		•
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	454 +		•
Part XII.2 trust tax credit (box 38 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 **total credits**. 482 = 4,198 58 ▶


-	4,198	58
Line 435 minus line 482 = (2,483 80)		

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 2,483 80 •      **Balance owing** (see line 485 in the guide) 485 \_\_\_\_\_ •

**Amount enclosed** 486  •

 **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.

**Refund, GST/HST credit, and WITB advance payments** - To start direct deposit or to change account information only, **attach** a "void" cheque or complete lines 460, 461, and 462.

**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 <input type="checkbox"/>	491 <input type="checkbox"/>
(5 digits)	(3 digits)	(maximum 12 digits)		

Attach to page 1 a **cheque** or **money order** payable to the Receiver General. Your payment is due no later than April 30, 2009.

I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income.		<b>490</b> For professional tax preparers only	
Sign here _____		Name: _____	
Telephone (604) 253-3858		Address: _____	
Date 29-03-09		Telephone: _____	
It is a serious offence to make a false return.			
<b>Do not use this area</b>	487 <input type="checkbox"/> 488 <input type="checkbox"/>	•	

## Schedule 1

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

**(For details, see the related lines in the guide.)**

**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.

31,571|83 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  
\$37,885 or less

31,571|83 28

00,000|00 29

= 31,571|83 30

x 15% 31

= 4,735|77 32

0,000|00 33

If line 27 is more  
than \$37,885 but  
not more than  
\$75,769

37,885|00 28

- 37,885|00 29

= 0|00 30

x 22% 31

= 0|00 32

+ 5,683|00 33

If line 27 is more  
than \$75,769 but  
not more than  
\$123,184

75,769|00 28

- 75,769|00 29

= 0|00 30

x 26% 31

= 0|00 32

+ 14,017|00 33

If line 27 is more  
than \$123,184

123,184|00 28

- 123,184|00 29

= 0|00 30

x 29% 31

= 0|00 32

+ 26,345|00 33

Add lines 32 and 33.

= 4,735|77 34

= 0|00 34

= 0|00 34

= 0|00 34

## Step 3 - Net federal tax

Enter the amount from line 34 above.

4,735|77 35

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

424 + 0|00 36

Add lines 35 and 36.

404 = 4,735|77 37

4,735|77 37

Enter your non-refundable tax credits from line 26.

350 3,659|32 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.

= 3,659|32 42

- 3,659|32 42

**Basic federal tax:**

line 37 minus line 42 (if negative, enter "0") 429 = 1,076|45 43

Federal foreign tax credit (attach Form T2209)

405 - 0|00 44

**Federal tax:**

line 43 minus line 44 (if negative, enter "0") 406 = 1,076|45 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 = 1,076|45 50

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip).

415 + 0|00 51

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

418 + 0|00 52

**Net federal tax:** add lines 50 to 52.

Enter this amount on line 420 of your return. 420 = 1,076|45 53

# T1-2008

## Working Income Tax Benefit

## Schedule 6

See line 453 in the guide for more information. Complete this schedule and **attach** a copy of it to your return to claim the Working Income Tax Benefit (WITB) if you meet **all** of the following conditions in 2008:

- 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.

In addition, your working income must be greater than \$4,750 to claim the basic WITB (Step 2) and greater than \$2,750 to claim the WITB disability supplement (Step 3). Please refer to the chart at the bottom of the next page for the adjusted family net income levels to claim the WITB.

### You cannot claim the WITB if in 2008:

- 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.

**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, 2008.

### 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, 2008. 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	31,571 83 3	
Taxable part of scholarship income reported at line 130 <b>383</b> +	4	<b>384</b> + 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return ( <b>excluding</b> losses)	+	5
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer. <b>385</b> +	6	<b>386</b> + 6
Add lines 3 to 6. Enter the amount even if the result is "0".	= 31,571 83 7	<b>387</b> = 7
Add the amounts from line 7 in columns 1 and 2.	<b>Working income</b> 31,571 83 8	

### Part B - Adjusted family net income

Net income amount from line 236 of the return.	31,571 83 9	
Tax-exempt part of the income earned on a reserve or an allowance received as an emergency volunteer. <b>388</b> +	10	<b>389</b> + 10
Total of Universal Child Care Benefit 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.	= 31,571 83 12	= 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")	= 31,571 83 14	<b>390</b> = 14
Add the amounts from line 14 in columns 1 and 2.	<b>Adjusted family net income</b> 31,571 83 15	

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

If yes, complete Step 2 on the back.

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

If yes, complete Step 3 on the back.

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 receives the WITB advance payment is the individual who **must** claim the basic WITB for the year. If you had 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.

Base amount

Line 16 minus line 17 (if negative, enter "0")

Rate

Multiply line 18 by line 19.

If you had neither an eligible spouse nor an eligible dependant, enter \$800.

If you had an eligible spouse or an eligible dependant enter \$1,422.

Enter the amount from line 20 or line 21, whichever is **less**.

Enter the amount from line 15 in Step 1.

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$9,681.

If you had an eligible spouse or an eligible dependant, enter \$13,247.

Line 23 minus line 24, (if negative, enter "0")

Rate

Multiply line 25 by line 26.

Line 22 minus line 27 (if negative, enter "0")

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

31,57183

-

4,75000

=

26,82183

x

17%

=

4,55971

1,42200

1,42200

31,57183

-

13,24700

=

18,32483

x

17%

=

3,11522

-

3,11522

=

000

16

17

18

19

20

21

22

23

24

25

26

27

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 eligible spouse must complete steps 1 and 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.

Base amount

Line 29 minus line 30 (if negative, enter "0")

Rate

Multiply line 31 by line 32.

Enter the amount from line 33 or \$346, whichever is **less**.

Enter the amount from line 15 in Step 1.

Base amount:

If you were single and did not have an eligible dependant, enter \$14,386.

If you had an eligible spouse or an eligible dependant, enter \$21,609.

Line 35 minus line 36 (if negative, enter "0")

Rate (see **note** below)

Multiply line 37 by line 38.

Line 34 minus line 39 (if negative, enter "0")

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.

Add lines 40 and 41.

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

29

-

2,75000

=

31

x

17%

=

33

34

35

-

36

=

37

x

38

=

39

=

40

41

=

42

**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%.

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
<b>Basic WITB</b> Adjusted family net income (line 15 in Step 1)	less than \$14,387	less than \$21,612
<b>WITB disability supplement</b> (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$16,421	less than \$23,644
<b>WITB disability supplement</b> (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	→	less than \$25,680





# British Columbia Tax

**BC428**  
T1 General - 2008

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	<b>5609</b>	
Basic personal amount	claim \$9,189	<b>5804</b>	9,189 00 1
Age amount (if born in 1943 or earlier)	(use provincial worksheet)	<b>5808</b>	+ 2
Spouse or common-law partner amount			
Base amount	8,655	00	
Minus: his or her net income from page 1 of your return	-	0 00	
Result: (if negative, enter "0")	=	8,655 00	(maximum \$7,868) ▶ <b>5812</b> + 7,868 00 3
Amount for an eligible dependant	(use provincial worksheet)	<b>5816</b>	+ 4
Amount for infirm dependants age 18 or older	(use provincial worksheet)	<b>5820</b>	+ 5
Canada Pension Plan or Quebec Pension Plan contributions:			
(amount from line 308 of your federal Schedule 1)	<b>5824</b>	+ 1,389 56	• 6
(amount from line 310 of your federal Schedule 1)	<b>5828</b>	+ 7	• 7
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	<b>5832</b>	+ 509 93 • 8
Adoption expenses	(amount from line 313 of your federal Schedule 1)	<b>5833</b>	+ 9
Pension income amount (maximum \$1,000)	(see line 5836 in the forms book)	<b>5836</b>	+ 10
Caregiver amount	(use provincial worksheet)	<b>5840</b>	+ 11
Disability amount (for self)	(see line 5844 in the forms book)	<b>5844</b>	+ 12
Disability amount transferred from a dependant	(use provincial worksheet)	<b>5848</b>	+ 13
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	<b>5852</b>	+ 14
Your tuition and education amounts	[attach Schedule BC(S11)]	<b>5856</b>	+ 15
Tuition and education amounts transferred from a child		<b>5860</b>	+ 16
Amounts transferred from your spouse or common-law partner	[attach Schedule BC(S2)]	<b>5864</b>	+ 17
Medical expenses from line 330 of your federal Schedule 1	<b>5868</b>		18
Enter \$1,911 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	<b>5872</b>	+ 21	
Add lines 20 and 21	<b>5876</b>	=	▶ + 22
Add lines 1 through 17, and line 22	<b>5880</b>	=	18,956 49 ▶ 23
Non-refundable tax credit rate		x	<b>5.06%</b> 24
Multiply line 23 by line 24	<b>5884</b>	=	959 20 25
Donations and gifts:			
Amount from line 345 of your federal Schedule 9	x 5.06% =		26
Amount from line 347 of your federal Schedule 9	x 14.7% =	+	27
Add lines 26 and 27	<b>5896</b>	=	▶ + 28
Add lines 25 and 28			
Enter this amount on line 41	<b>British Columbia non-refundable tax credits</b>	<b>6150</b>	= 959 20 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

31,571|83 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 \$35,016 or less	If line 30 is more than \$35,016, but not more than \$70,033	If line 30 is more than \$70,033, but not more than \$80,406	If line 30 is more than \$80,406, but not more than \$97,636	If line 30 is more than \$97,636	
Line 31 minus line 32 (cannot be negative)	- 31,571 83 0 00	- 35,016 00	- 70,033 00	- 80,406 00	- 97,636 00	31 32
	= 31,571 83	=	=	=	=	33
	x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%	34
Multiply line 33 by line 34	= 1,597 53	=	=	=	=	35
	+ 0 00	+ 1,772 00	+ 4,468 00	+ 5,557 00	+ 7,675 00	36
Add lines 35 and 36	= 1,597 53	=	=	=	=	37
<b>Go to Step 3</b>						

## Step 3 - British Columbia tax

Enter the amount from line 37

1,597|53 38

Enter your British Columbia tax on split income from Form T1206

6151 + • 39

Add lines 38 and 39

= 1,597|53 40

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

959|20 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 33.7% = 6154 + • 44

Add lines 41 through 44

= 959|20 ▶ - 959|20 45

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

= 638|33 46

British Columbia additional tax for minimum tax purposes

Amount from line 116 on Form T691

x 33.7% =

+ 47

Add lines 46 and 47

= 638|33 48

Provincial foreign tax credit from Form T2036

- 49

Line 48 minus line 49

= 638|33 50

### BC tax reduction

If your net income (line 236 of your return) is **less than \$28,852**, complete the following calculation.

Otherwise, enter "0" on line 57 and continue on line 58.

Basic reduction

claim \$381

51

Enter your net income from line 236 of your return

52

Base amount

- 16,946|00 53

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

= 54

Applicable rate

x 3.2% 55

Multiply line 54 by line 55

= ▶ - 56

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

= ▶ - 57

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

= 638|33 58

Provincial logging tax credit from Form FIN 542

- 59

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

= 638|33 60

Continue on the next page ▶

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

Enter the amount from line 60 on the previous page 638|33 60

**British Columbia political contribution tax credit**

Enter British Columbia political contributions made in 2008 6040 61

Credit calculated for line 62

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

Line 60 minus line 62 (if negative, enter "0") = 638|33 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") = 638|33 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** = 638|33 69

# British Columbia Credits

**BC479**  
 T1 General - 2008

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, 2008, **only one of you** can claim this credit for both of you.

Income for the sales tax credit	Column 1		Column 2	
	You		Your spouse or common-law partner	
Enter the net income amount from line 236 of the return	31,571	83 1		1
Universal Child Care Benefit repayment				
Enter the amount from line 213 of the return	+		+	2
Add lines 1 and 2	=	31,571 83 3	=	3
Universal Child Care Benefit income				
Enter the amount from line 117 of the return	-		-	4
Line 3 minus line 4 (if negative, enter "0")	=	31,571 83 5	=	0 00 5
Add the amounts from line 5 in column 1 and column 2 (if applicable)	<b>Adjusted net family income</b>			
			31,571 83	6
If you had a spouse or common-law partner on December 31, 2008, enter \$18,000. Otherwise, enter \$15,000.			- 18,000 00	7
Line 6 minus line 7 (if negative, enter "0")			=	13,571 83 8
	<b>Income for the sales tax credit</b>			

Basic sales tax credit	claim \$75	6033	75 00	9
Additional credit for your spouse or common-law partner	claim \$75	6035	+ 75 00	10
Add lines 9 and 10			=	150 00 11
Amount from line 8	13,571 83	× 2% =	- 271 44	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 2008	6049		• 14
Enter your venture capital tax credit from Certificate <b>SBVC10</b> for shares acquired during the first 60 days of 2009 that you <b>elect</b> to claim in 2008	6050	+	• 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	6051	+	• 18
Enter your mining exploration tax credit allocated from a partnership from Form T88	6053		19

## British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014	6055	+	20
Enter your training tax credit for employers from Form T1014-1	6056	+	• 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, 2008

- Use this form if you had any **investment income** or **investment expenses** for 2008.
- 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 2008, you should still complete this form if you had any investment income or expenses in 2008.
- 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 2008, 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 2008 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 2008 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 2008</b> (total of lines 1 to 7) .....	=	▶

### Part 2 - Investment income reported on your 2008 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 2008 (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 2008</b> (total of lines 8 to 13) .....	=	▶

### 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; or 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 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.

**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 2008 (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 2007. If you did not complete Form T936 for 2007, see note 1 below .....			
	+ _____	15	
Cumulative investment expenses (total of lines 14 and 15) .....	= _____		16
Total investment income reported in 2008 (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 2007. If you did not complete Form T936 for 2007, see note 2 below .....			
	+ 22,683   83	18	
Cumulative investment income (total of lines 17 and 18) .....	= 22,683   83	▶ - 22,683   83	19
<b>Cumulative net investment loss (CNIL) to December 31, 2008</b>			
(line 16 <b>minus</b> line 19; if negative, enter "0") .....		= 0   00	C
If you are claiming a capital gains deduction on your 2008 return, enter the amount from line C on line 28 of Form T657 for 2008.			

**Notes**

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2007 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 2007 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

**Chart A**

Enter the amount from line 199 of Schedule 3 (if negative, show it in brackets) .....	_____	1	
Enter the amount from line 173 of Schedule 3 .....	+ _____	2	
Line 1 <b>plus</b> line 2 (if negative, enter "0") If the amount on this line is zero, do not complete lines 4 to 14, and enter "0" on line 15 .....	= 0   00	3	
Enter the amount from line 1 above (if negative, enter "0") .....	_____	4	
Enter the total of the amounts from lines 107, 110 and 124 of Schedule 3 (if negative, show it in brackets) .....	_____	5	
If you reported an amount on line 192 of Schedule 3, enter the total of the amounts from lines 6683 and 6690 on Form T2017. Otherwise, enter the amount from line 5 on line 7 .....	+ _____	6	
Line 5 <b>plus</b> line 6 (if negative, enter "0") .....	= _____	7	
Enter 1/2 of line 7 .....	- _____	8	
Line 4 <b>minus</b> line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 14, and enter "0" on line 15 .....	= _____	9	
Total net non-eligible taxable capital gains (line 3 or line 9, <b>whichever is less</b> ). If the amount on this line includes an amount from a T3 slip, complete lines 11 to 13 below. Otherwise, enter "0" on line 14 .....	_____	10	
Enter the amount from box 21 of all 2008 T3 slips .....	_____	11	
Enter the amount from box 30 of all 2008 T3 slips .....	- _____	12	
Line 11 <b>minus</b> line 12 .....	5365 = _____	13	
Enter 1/2 of line 13 .....	- _____	14	
<b>Additional investment income</b> (line 10 <b>minus</b> line 14; if negative, enter "0") .....	= 0   00	15	

## Employee Overpayment of 2008 Canada Pension Plan Contributions and 2008 Employment Insurance Premiums

To determine any overpayment of Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) contributions made through employment if you had no self-employment earnings **and** you were not a resident of Quebec on December 31, 2008, complete **Part 1**. If you were a resident of Quebec on December 31, 2008, and you made CPP or QPP contributions, see your Quebec provincial income tax guide.

### Part 1 - Calculating your Canada Pension Plan overpayment

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

- If you turned 18 in 2008, use the number of months in the year after the month you turned 18.
- If you turned 70 in 2008, use the number of months in the year up to and including the month you turned 70.
- If you received, or were entitled to receive a CPP retirement pension, or a CPP or QPP disability pension for part of 2008, use the number of months in the year you did not or were not entitled to receive the pension.
- If the individual died in 2008, use the number of months in the year up to and including the month the individual died.

Total CPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips)	(maximum \$ 44,900)	31,571	83	1
Basic CPP exemption	(maximum \$ 3,500)	-	3,500	00 2
Earnings subject to contribution (if negative, enter "0")	(maximum \$ 41,400)	=	28,071	83 3
Total CPP and QPP contributions deducted (from boxes 16 and 17 of your T4 slips)			1,396	20 4
Required contribution: multiply line 3 by 4.95%	(maximum \$2,049.30)	-	1,389	56 5
Line 4 minus line 5 (if negative, enter "0")	<b>Canada Pension Plan overpayment</b>	=	6	64 6

If the amount from line 6 is **positive**, enter it on **line 448** of your return. If **negative**, you can choose to make additional CPP contributions. See "Making additional CPP contributions" on page 36 of the *General Income Tax and Benefit Guide*.  
Enter the amount from line 4 or 5, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

#### Monthly proration table for 2008

Applicable number of months	Line 1 Maximum amount of total CPP pensionable earnings	Line 2 Maximum amount of basic CPP exemption	Line 3 Maximum amount of earnings subject to contribution	Line 5 Maximum amount of required contribution
1	\$ 3,741.66	\$ 291.66	\$ 3,450.00	\$ 170.78
2	\$ 7,483.33	\$ 583.33	\$ 6,900.00	\$ 341.55
3	\$ 11,225.00	\$ 875.00	\$ 10,350.00	\$ 512.33
4	\$ 14,966.66	\$ 1,166.66	\$ 13,800.00	\$ 683.10
5	\$ 18,708.33	\$ 1,458.33	\$ 17,250.00	\$ 853.88
6	\$ 22,450.00	\$ 1,750.00	\$ 20,700.00	\$ 1,024.65
7	\$ 26,191.66	\$ 2,041.66	\$ 24,150.00	\$ 1,195.43
8	\$ 29,933.33	\$ 2,333.33	\$ 27,600.00	\$ 1,366.20
9	\$ 33,675.00	\$ 2,625.00	\$ 31,050.00	\$ 1,536.98
10	\$ 37,416.66	\$ 2,916.66	\$ 34,500.00	\$ 1,707.75
11	\$ 41,158.33	\$ 3,208.33	\$ 37,950.00	\$ 1,878.53
12	\$ 44,900.00	\$ 3,500.00	\$ 41,400.00	\$ 2,049.30

To determine any overpayment of Employment Insurance (EI) premiums, complete **Part 2**. To be refunded, the amount of the EI overpayment has to be more than \$1. If you were a resident of Quebec on December 31, 2008, see your Quebec provincial income tax guide.

### Part 2 - Calculating your Employment Insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips)	(maximum \$41,100. If \$2,000 or less, enter "0")	29,475	87	1
Total premiums deducted: <b>Residents of other than Quebec</b> (from box 18 and box 55 of all your T4 slips)			509	94 2
<b>Quebec residents</b> (from box 18 of all your T4 slips)		-	27,475	87 3
Line 1 minus \$2,000 (if negative, enter "0")		=		4
Line 2 minus line 3 (if negative, enter "0")				
Total premiums deducted: <b>Residents of other than Quebec</b> (from box 18 and box 55 of all your T4 slips)			509	94 5
<b>Quebec residents</b> (from box 18 of all your T4 slips)				
Required premium: <b>Residents of other than Quebec</b> (multiply line 1 by 1.73%)	(maximum \$711.03)		509	93 6
<b>Quebec residents</b> (multiply line 1 by 1.39%)	(maximum \$571.29)	-		
Line 5 minus line 6 (if negative, enter "0")		=	0	01 7
Enter the amount from line 4 or line 7, whichever is <b>greater</b>	<b>Employment Insurance overpayment</b>		0	01 8

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

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

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.**
  - ☐ Information slips-T4, then all others in any order (NR4, T3, T5, etc.)
  - ☐ All other schedules
  - ☐ All other forms
  - ☐ All other receipts
- ☐ **T1 Federal tax return, pages 3 and 4**

### **The taxpayer should sign the following:**

- ☐ **T1 - Federal tax return, page 4**

### **The relevant student should sign the following:**

- ☐ **T2202 - Education tax credit certificate**

# ESTIMATION OF THE CALCULATION OF GST CREDIT FOR THE PERIOD JULY 2009 TO JUNE 2010

You can apply for the GST/HST credit if, at the end of 2008, 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 2008, you either:

- were confined to a prison or a similar institution, and had been there for more than six months during 2008, **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 2008.

## Adjusted net income

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return	31,571 83	
Universal Child care Benefit repayment (line 213)	+	+
Registered disability savings plan income repayment (include in line 232)	+	+
Add lines 1 through 3	=	=
Universal Child car Benefit (line 117 of the return)	-	-
Registered disability savings plan income (line 125 of the return)	-	-
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	-
Line 4 minus total of lines 5 through 7 (if negative, enter "0")	= 31,571 83	=
Add the amounts from line 8 in column 1 and column 2 (if applicable)	<b>Adjusted net income</b>	<b>31,571 83</b>

## Calculation of GST credit

Basic Goods and Services Tax Credit	<b>Claim \$248.00</b>	248 00	10
Credit for spouse or supporting person	<b>Claim \$248.00</b>	+	248 00 11
Eligible dependant credit	<b>Claim \$248.00</b>	+	
Credit for qualified children:			
Number of qualified children	1	× \$130.00	+
			130 00 13
<b>Calculation of single supplement:</b> (if line 11 and 12 are zero)			
Adjusted net income (line 9)			14
Subtract base amount	-	8,047 00	15
<b>Income over base amount</b>	=		16
Enter 2% of line 16 or \$130 whichever is less		+	
Single-parent family supplement	<b>Claim \$130.00</b>	+	
Add lines 10 through 13, and 17 through 18		=	626 00 19
Adjusted net income (line 9)	31,571 83		20
Subtract base amount	-	32,312 00	21
<b>Income over base amount</b>	=	0 00	22
Enter 5% of line 22		-	
Line 19 minus line 23		=	626 00 24
<b>Goods and Services Tax Credit</b> (if less than \$1, enter zero)			626 00 25
Enter 1/4 of line 25 - This amount will be paid to you in July and October 2009, and January and April 2010			156 50 26



## ESTIMATION OF CHILD TAX BENEFITS FOR THE PERIOD JULY 2009 TO JUNE 2010

2008 Family information	Taxpayer		Spouse		Family total	
Enter the net income amount from line 236 of the return	31,571	83				
Universal Child care Benefit repayment (line 213)	+		+			
Registered disability savings plan income repayment (included in line 232)	+		+			
Universal Child care Benefit (line 117 of the return)	-		-			
Registered disability savings plan income (line 125 of the return)	-		-			
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-		-			
<b>Family net income</b>	=	31,571	83	=	31,571	83
Family working income		31,571	83		31,571	83
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									
<i>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.</i>									
<b>Basic benefit</b>									
<b>Standard benefit</b>									
Qualified dependants under 18	12	x	(\$1,340/12)		1,340	00	1		
Supplement for 3rd and each additional qualified dependant		x	(\$93/12)	+			2		
Add lines 1 and 2.				<b>Subtotal</b>	=	1,340	00	3	
<b>Benefit reduction</b>									
Family net income			31,571	83	4				
Subtract base amount			-	40,726	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	x	12	x	(2.0% / 12)			
- 4% of line 6 for families with two or more qualified dependants	0	00	x		x	(4.0% / 12)	+		
			=	0	00	7			
Line 3 minus line 7			<b>Net benefit amount</b>	=	1,340	00	8		

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

## ESTIMATION OF CHILD TAX BENEFITS FOR THE PERIOD JULY 2009 TO JUNE 2010

### Calculation of national child benefit supplement

Amount for 1st qualified dependant	12	x (\$2,076/12)	2,076	00	9
Amount for 2nd qualified dependant		x (\$1,837/12)	+		10
Amount for 3rd and subsequent		x (\$1,747/12)	+		11
Add lines 9, 10, and 11.	<b>Total amount for qualified dependants</b>		=	2,076	00 12
Family net income		31,571	83	13	
Subtract base amount		-	23,710	00	14
Income over base amount		=	7,861	83	15
Less:					
- 12.2% of line 15 for families with one qualified dependant	7,861	83 x 12 x (12.2% / 12)	959	14	
- 23.0% of line 15 for families with two qualified dependants	7,861	83 x x (23.0% / 12)	+		
- 33.3% of line 15 for families with three or more qualified dependants	7,861	83 x x (33.3% / 12)	+		
		=	959	14	- 959 14 16
Line 12 minus line 16	<b>Net national child benefit supplement</b>		=	1,116	86 17

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

Number of qualified dependants with disability		x (\$2,455.00)		18
<i>Family net income</i>				19
Subtract CDB base amount		-	40,726	00 20
<i>Family net income</i> over CDB base amount. (line 19 minus line 20) If negative, enter "0"		=		21
Less:				
- 2.0% of line 21 for family with one qualified dependant with a disability		x x (2.0% / 12)		
- 4.0% of line 21 for families with two qualified dependants with a disability		x x (4.0% / 12)	+	
		=		- 22
<b>Net Child Disability Benefit (line 18 minus line 22) If negative, enter "0"</b>			=	23
Add lines 8, 17, and 23.	<b>Total entitlement to child tax benefit</b>			2,456 86 24

### Estimated monthly payments

July	2009	204	73
August	2009	204	73
September	2009	204	73
October	2009	204	73
November	2009	204	73
December	2009	204	73
January	2010	204	73
February	2010	204	73
March	2010	204	73
April	2010	204	73
May	2010	204	73
June	2010	204	73

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 2008**

Eligible amount based on 2007 income		
<b>Plus:</b> RRSP room based previous years' income	+	10,776
<b>Plus:</b> Pension adjustment reversal amount from your 2008 T10 slip	+	
<b>Less:</b> 2008 PSPA (from last year's RPP administrator's statement)	-	
<b>Unused RRSP Room</b>	=	10,776
<b>MAXIMUM RRSP DEDUCTION LIMIT IN 2008</b>		10,776

**Table C CALCULATION OF RRSP DEDUCTION IN 2008**

Contributions available for RRSP deduction	
Maximum RRSP deduction limit in 2008	10,776
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  
2008 CALCULATION IN REFERENCE TO 2009 RRSP ELIGIBILITY**

Employment income (line 101 and part of line 104 not shown elsewhere in this calc)		31,571
<b>Less:</b> Union, professional or like dues (line 212)	-	
Employment expenses (line 229)	-	
<b>Subtotal (employment income)</b>	=	31,571
<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>		31,571
<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>		31,571
Earned income limit (18% of earned income):	31,571 x 18% =	5,683
RRSP dollar limit for 2009		21,000
The lesser of earned income limit and RRSP dollar limit for 2009		5,683
<b>Less:</b> Total PA from 2008	-	
<b>Maximum RRSP deduction in 2009 before PSPA =</b>		5,683

## Registered Retirement Savings Plan Schedule (continued)

<b>Table E</b>	<b>CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2009</b>
----------------	--

Unused Room for 2008		10,776
<b>Less:</b> RRSP deduction (excluding transfers)	-	
Deduction to Saskatchewan Pension Plan	-	
2009 net PSPA (from RPP administrator's statement)	-	
<b>Eligible RRSP Room after PSPA =</b>		<b>10,776</b>
<b>Add:</b> Maximum RRSP deduction in 2009 based on 2008 earned income	+	5,683
<b>Maximum RRSP deduction limit after PSPA for 2009</b>	=	<b>16,458</b>

<b>Table G</b>	<b>CALCULATION OF RRSP CONTRIBUTION LIMIT 2009</b>
----------------	--

Maximum RRSP deduction limit after PSPA for 2009		16,458
<b>Less:</b> Undeducted premiums	-	
<b>RRSP CONTRIBUTION LIMIT FOR 2009</b>		<b>16,458</b>

# Summary of carryforward amounts to 2009

Name: Yingxu Rong

SIN: 738-423-219



Subject	Amount	Reference form
<b>GST</b> GST rebate (excluding portion for eligible CCA)		GST-370 line 13
<b>CNIL</b> Expense Income	  22,684	 T936 line 16 T936 line 19
<b>RPP</b> RPP pre-1990 contributions (not a contributor) RPP pre-1990 contributions (contributor)	  	 RPP schedule (Area E I.24) RPP schedule (Area E I.25)
<b>RRSP</b> Eligible amount Room from previous years PSPA from previous year Undeducted premiums Transitional amount	 5,683 10,776   	 RRSP schedule (Table D) RRSP schedule (Table E) RRSP schedule (Table E) RRSP schedule (Table F) RRSP schedule (Table F)
<b>HOME BUYER'S PLAN</b> Outstanding amount to repay Number of years left Amount to repay annually	   	 RRSP schedule (Table H) RRSP schedule (Table H) RRSP schedule (Table H)
<b>DONATIONS</b> Donations		Charitable donations schedule
<b>TUITION</b> Tuition and educations amounts Tuition and educations amounts - Provincial Interest paid on a student loan	   	 Schedule 11, line 25 Schedule 11 P, line 21
<b>INVESTMENT TAX CREDIT</b> Investment tax credit		T2038 column 9
<b>ALTERNATIVE MINIMUM TAX</b> Alternative minimum tax		T691 line 129
<b>FOREIGN BUSINESS TAX CREDIT</b> Foreign business tax credit		Schedule of foreign income
<b>MOVING EXPENSES</b> Moving expenses		T1M
<b>PROVINCIAL TAX CREDITS</b> Venture capital tax credit Equity tax credit Logging tax credit Attributed Canadian royalty income Employee ownership tax credit Community Enterprise Development tax credit Small Business Investment tax credit	      	 BC479 T1285 BC428 T79 line 23 ON428 T1256 NB428, YT479

# Employment income summary - 2008

## TOTAL

## T4 STATEMENT OF REMUNERATION PAID

Employment income

14	31,571	83
----	--------	----

Employee's CPP contributions

16	1,396	20
----	-------	----

Employee's QPP contributions

17		
----	--	--

Employee's EI premiums

18	509	94
----	-----	----

RPP contributions

20		
----	--	--

Income tax deducted

22	4,191	94
----	-------	----

EI insurable earning

24	29,475	87
----	--------	----

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 adjustment

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		
----	--	--

## T1-2008

## Federal Worksheet

**324 Tuition and education amount transferred from a child**Name of dependant: SIN of dependant: Date of birth: Relationship to you: 

Eligible tuition fees paid for 2008 (T2202A column A)

---

1

Education amount: (Number of part-time months multiplied by \$140 plus number of full-time months multiplied by \$465)

---

+2

Total 2008 tuition and education amounts (add lines 1 and 2)

---

=3

Amount transferred by the student (student's schedule 11, line 327)

---

=4**Tuition and education amount transferred from a child**

(total of line 4 for each student with a transfer)

**Enter this amount on line 324 of your return**

---

---

=20005**437 Income tax deducted**T4  STRIDE RITE CANADA LTD

---

4,19194**Total income tax deducted**

Enter this amount on line 437 of your return

---

=4,19194