

T1

Income Tax and Benefit Return

T1 GENERAL –
CONDENSED 2020

Before you start:
If you are filling out this return for a **deceased person**, make sure you enter **their information** in all the boxes in Step 1.

Step 1 – Identification and other information

Identification

Print your name and address below.

First name and initial
Mr.
Hongyu

Last name
Ji

Mailing address: Apt No. – Street No. Street name

89-935 Ewen Ave

PO Box

RR

City
New Westminster

Prov./Terr.
BC

Postal code
V3M 0A1

Information about you

Enter your social insurance number (SIN):
738-423-185
Year Month Day

Enter your date of birth:
1969-05-18

Your language of correspondence:
Votre langue de correspondance :

English
☒

Français
☐

Is this return for a deceased person?

Ensure the **SIN** information above is for the deceased person.

If this **return** is for a **deceased person**, enter the date of death:
Year Month Day

Marital status

Tick the box that applies to your marital status on December 31, 2020:

1 ☒ Married

2 ☐ Living common-law

3 ☐ Widowed

4 ☐ Divorced

5 ☐ Separated

6 ☐ Single

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

Enter their SIN:
738-423-219

Enter their first name:
Yingxu

Enter their net income for 2020 to claim certain credits:
39,605**82**

Enter the amount of universal child care benefit (UCCB) from line 11700 of their return:

Enter the amount of UCCB repayment from line 21300 of their return:

Tick this box if they were self-employed in 2020: 1 ☐

Information about your residence

Enter your province or territory of residence on **December 31, 2020**:
British Columbia

Enter the province or territory where you **currently** reside if it is not the same as your mailing address above:

If you were self-employed in 2020, enter the province or territory where your business had a permanent establishment:
British Columbia

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2020**, enter the date of:
entry Month Day or departure Month Day
_____ or _____

Email address

By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** under Step 1 in the guide.

Enter an email address:
harry@superesolutions.com

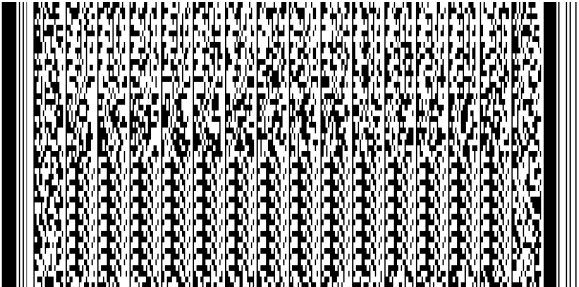
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17200

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5000-RC E (20)

CRA Version

Step 1 – Identification and other information (continued)

Please answer the following questions.

Residency information for tax administration agreements

Did you reside on **Nisga'a Lands** on December 31, 2020?

Yes ☐ 1 No ☐ 2

If **yes**, are you a citizen of the **Nisga'a Nation**?

Yes ☐ 1 No ☐ 2



Elections Canada (For more information, see "Elections Canada" under Step 1, in the guide.)

A) Do you have Canadian citizenship?

Yes ☒ 1 No ☐ 2

If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors?

Yes ☒ 1 No ☐ 2

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18 and your eligibility is confirmed. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

Indian Act – Exempt income

Tick this box if you have any income that is exempt under the Indian Act.

For more information on this type of income, go to canada.ca/taxes-aboriginal-peoples.

1 ☐

If you **tick** the box, complete Form T90, Income Exempt From Tax Under the Indian Act. Complete this form so that the CRA can calculate your Canada training credit limit for the 2021 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2020 tax year, if applicable. It also may be used to calculate your family's provincial or territorial benefits.

Foreign property

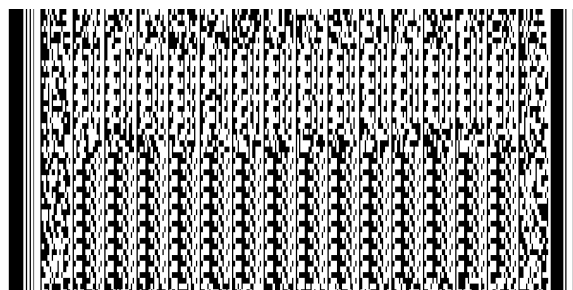
Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2020, was more than CAN\$100,000?

26600

Yes ☐ 1 No ☒ 2

If **yes**, complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

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

T1-2020

T1-KFS (Keying Field Summary)

Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Employment Insurance and other benefits	11900	1,500	00
Interest and other investment income	12100	72	65
Other income	13000	20,000	00
Business income	Gross 13499	13,351	23
	Net 13500	8,113	58
	This is your total income.	15000	29,686 23

This is your total income.

Net income

Deduction for CPP or QPP contributions on self-employment and other earnings	22200	256	06
	23600	29,430	17

This is your net income.

Taxable income

Non-capital losses of other years	25200	18,252	70
	26000	11,177	47

This is your taxable income.

Federal tax (formerly Schedule 1)

Part A – Federal non-refundable tax credits

Basic personal amount	30000	13,229	00
CPP or QPP contributions on self-employment and other earnings	31000	228	38
Medical expenses	33099	220	00
Non-refundable credit	33500	13,457	38
Net non-refundable credit	33800	2,018	61

Total federal non-refundable tax credits 35000 2,018 61

Provincial and territorial forms

Form 428

56090	58040	10,949.00	58280	228.38	58689	220.00	58800	11,177.38
58840	565.58	61500	565.58					

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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.

For more information on how to make your payment, go to **canada.ca/payments**. Your payment is due no later than April 30, 2021.

Name of tax professional: _____
Telephone number: _____

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Statement of Business or Professional Activities

- Use this form to calculate your self-employment business and professional income.
- For each business or profession, fill in a **separate** Form T2125.
- Fill in this form and send it with your income tax and benefit return.
- For more information on how to fill in this form, see Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income.

Part 1 – Identification

Your name Ji, Hongyu				Your social insurance number 738-423-185	
Business name super e-solutions				Business number 864672548RT0001	
Business address 89-935 Ewen ave			City New Westminster	Prov./Terr. BC	Postal code V3M 0A1
Fiscal period From	Date (YYYYMMDD) 2020-01-01	to	Date (YYYYMMDD) 2020-12-31	Was this your last year of business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Main product or service				Industry code (see the appendix in Guide T4002) 518210	
Accounting method (commission only) <input type="checkbox"/> Cash <input type="checkbox"/> Accrual		Tax shelter identification number		Partnership business number	Your percentage of the partnership 100.00 %
Name and address of the person or firm preparing this form					

Part 2 – Internet business activities

If your web pages or websites generate business or professional income, fill in this part of the form.	
How many Internet web pages and websites does your business earn income from? Enter "0" if none	1
Provide up to five main web page or website addresses, also known as uniform resource locator (URL): http:// https://www.superesolutions.com	
Percentage of your gross income generated from the web pages and websites. (If no gross income was generated from the Internet, enter "0".) %	

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Part 3A – Business income

Fill in this part **only** if you have business income. If you have professional income, leave this part blank and fill in Part 3B.
If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Part 3B – Professional income

Fill in this part **only** if you have professional income. If you have business income, leave this part blank and fill in Part 3A.
If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Note: New rules allow you to include your work in progress (WIP) progressively if you elected to use billed basis accounting for the last tax year that started before March 22, 2017. Generally, for the first tax year that starts after March 21, 2017, you must include 20% of the lesser of the cost and the fair market value of WIP. The inclusion rate increases to 40% in the second tax year that starts after March 21, 2017, 60% in the third year, 80% in the fourth year, and 100% in the fifth and all subsequent tax years. For more information, see Chapter 2 of Guide T4002.

Part 3A – Business income

Gross sales, commissions, or fees (include GST/HST collected or collectible)	13,191	36	3A
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3A)			3B
Subtotal: Amount 3A minus amount 3B	13,191	36	3C
If you are using the quick method for GST/HST – Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method		3D	
GST/HST remitted, (sales, commissions, and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate		3E	
Subtotal: Amount 3D minus amount 3E			3F
Adjusted gross sales: Amount 3C plus amount 3F (enter on line 8000 of Part 3C)	13,191	36	3G

Part 3B – Professional income

Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible		3H
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3H) and any WIP at the end of the year you elected to exclude		3I
Subtotal: Amount 3H minus amount 3I		3J
If you are using the quick method for GST/HST – Government assistance calculated as follows:		
GST/HST collected or collectible on professional fees eligible for the quick method		3K
GST/HST remitted, (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate		3L
Subtotal: Amount 3K minus amount 3L		3M
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Guide T4002, Chapter 2)		3N
Adjusted professional fees: Amount 3J plus amount 3M plus amount 3N (enter on line 8000 of Part 3C)		3O

Part 3C – Gross business or professional income

Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	8000	13,191	36
Reserves deducted last year	8290		
Other income (specify)*: investment	8230	159	87
Subtotal: Line 8290 plus line 8230		159	87
Gross business or professional income: Line 8000 plus amount 3P	8299	13,351	23

Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 13499
- professional income on line 13699
- commission income on line 13899

* You may have received assistance from COVID-related measures from the federal, provincial or territorial governments. For more information, go to canada.ca/cra-coronavirus.

For Parts 3D, 4 and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses, or net income (loss).

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Part 3D – Cost of goods sold and gross profit

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

Gross business income (line 8299 of Part 3C)				13,351	23	3Q
Opening inventory (include raw materials, goods in process, and finished goods)	8300		3R			
Purchases during the year (net of returns, allowances, and discounts)	8320		3S			
Direct wage costs	8340		3T			
Subcontracts	8360		3U			
Other costs						
hosting	8450	1,070	87	3V		
domain	8450	177	34	3V		
Subtotal: Add amounts 3R to 3V		1,248	21	3W		
Closing inventory (include raw materials, goods in process, and finished goods)	8500					
Cost of goods sold: Amount 3W minus line 8500	8518	1,248	21	►	1,248	21
Gross profit (or loss): Amount 3Q minus line 8518				8519	12,103	02

Part 4 – Net income (loss) before adjustments

Gross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3D)				12,103	02	4A
Expenses (enter only the business part)						
Advertising	8521		4B			
Meals and entertainment	8523		4C			
Bad debts	8590		4D			
Insurance	8690		4E			
Interest and bank charges	8710		4F			
Business taxes, licences, and memberships	8760		4G			
Office expenses	8810		4H			
Office stationery and supplies	8811		4I			
Professional fees (includes legal and accounting fees)	8860		4J			
Management and administration fees	8871		4K			
Rent	8910		4L			
Repairs and maintenance	8960		4M			
Salaries, wages, and benefits (including employer's contributions)	9060		4N			
Property taxes	9180		4O			
Travel expenses	9200		4P			
Utilities	9220		4Q			
Fuel costs (except for motor vehicles)	9224		4R			
Delivery, freight, and express	9275		4S			
Motor vehicle expenses (not including CCA) (amount 16 of Chart A)	9281	1,087	00	4T		
Capital cost allowance (CCA). Enter amount i of Area A minus any personal part and any CCA for business-use-of-home expenses	9936	1,461	75	4U		
Other expenses (specify):	9270			4V		
Total expenses: Total of amounts 4B to 4V	9368	2,548	75	►	2,548	75
Net income (loss) before adjustments: Amount 4A minus line 9368				9369	9,554	27

Part 5 – Your net income (loss)

Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income	9,554	27	5A			
GST/HST rebate for partners received in the year	9974					
Total: Amount 5A plus line 9974	9,554	27	►	9,554	27	5B
Plus: Other income solely attributable to you (from the chart below)						
Other adjustment solely attributable to you (from the chart below)						
Other amounts deductible from your share of net partnership income (loss) (amount 6F)	9943					
Net income (loss) after adjustments: Amount 5B minus line 9943		9,554	27	5C		
Business-use-of-home expenses (amount 7P)	9945	1,440	69			
Your net income (loss): Amount 5C minus line 9945	9946	8,113	58			

Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 13500
- professional income on line 13700
- commission income on line 13900

Part 6 – Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you. These claims must not be included in the claims already calculated for the partnership.

List details of expenses:	Expense amounts
	6A
	6B
	6C
	6D
	6E
Total other amounts deductible from your share of the net partnership income (loss): Add amounts 6A to 6E (enter this on line 9943 of Part 5)	6F

Part 7 – Calculating business-use-of-home expenses

Heat		7A
Electricity	1,161	65 7B
Insurance		7C
Maintenance		7D
Mortgage interest		7E
Property taxes		7F
Other expenses (specify):		
Telephone	999	28 7G
Subtotal: Add amounts 7A to 7G	2,160	93 7H
Personal-use part of the business-use-of-home expenses		7I
Subtotal: Amount 7H minus amount 7I	1,440	69 7J
Capital cost allowance (business part only), which means amount i of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4		7K
Amount carried forward from previous year		7L
Subtotal: Add amounts 7J to 7L	1,440	69 7M
Net income (loss) after adjustments (amount 5C) (if negative, enter "0")	9,554	27 7N
Business-use-of-home expenses available to carry forward: Amount 7M minus amount 7N (if negative, enter "0")	0	00 7O
Allowable claim: Amount 7M or 7N above, whichever is less (enter your share of this amount on line 9945 of Part 5)	1,440	69 7P

Part 8 – Details of other partners

Do not fill in this chart if you must file a partnership information return.				
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss) \$	Percentage of partnership %

Part 9 – Details of equity

Total business liabilities	9931	
Drawings in the current year	9932	
Capital contributions in the current year	9933	

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

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Areas B and C below)	4 Cost of additions from column 3 which are AIIP or zero-emission vehicles (ZEV) (property must be available for use in the year) Note 1	5 Proceeds of dispositions in the year (see Areas D and E below)	6* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)	7 Proceeds of dispositions available to reduce additions of AIIP and ZEV (col. 5 minus col. 3 plus col. 4). If negative, enter "0" Note 2	8 UCC adjustment for current-year additions of AIIP and ZEV (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0" Note 3	9 Adjustment for current-year additions subject to the half year-rule 1/2 multiplied by (col. 3 minus col. 4 minus col. 5). If negative, enter "0"	10 Base amount for CCA (col. 6 plus col. 8 minus col. 9)	11 CCA rate (%)	12 CCA for the year (col. 10 multiplied by col. 11 or a lower amount)	13 UCC at the end of the year (col. 6 minus col. 12)
8	237				237			0	237	20	47	189
8	118				118			0	118	20	24	95
10	4				4			0	4	30	1	3
10	45				45			0	45	30	14	32
10	13				13			0	13	30	4	9
10	55				55			0	55	30	17	39
10	6				6			0	6	30	2	4
10	7				7			0	7	30	2	5
10	16				16			0	16	30	5	11
10	7				7			0	7	30	2	5
10	17				17			0	17	30	5	12
10	316				316			0	316	30	95	221
10	4,148				4,148			0	4,148	30	1,244	2,904

Total CCA claim for the year: Total of column 12 (enter the amount on line 9936 of Part 4, amount i **minus** any personal part and any CCA for business-use-of-home expenses**) ►

1,461	75
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- * If you have a negative amount in column 6, add it to income as a recapture in Part 3C on line 8230. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss in Part 4 on line 9270. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, read Chapter 3 of Guide T4002.
- ** For information on CCA for "Calculating business-use-of-home expenses," see "Special situations" in Chapter 4 of Guide T4002. To help you calculate the capital cost allowance claim, see the calculation charts in Areas B to F.

Note 1: Columns 4, 7, and 8 apply only to accelerated investment incentive properties (AIIPs) (see Regulation 1104(4) of the Income Tax Regulations for the definition), zero-emission vehicles, zero-emission passenger vehicles and, under proposed legislation, other eligible zero-emission automotive equipment and vehicles that become available for use in the year. In this chart, ZEV represents zero-emission vehicles, zero-emission passenger vehicles and other eligible zero-emission automotive equipment and vehicles. An AIIP is a property (other than ZEV) that you acquired after November 20, 2018, and became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and became available for use before 2028, or eligible zero-emission automotive equipment and vehicles included in Class 56 acquired after March 1, 2020, and that became available for use before 2028. For more information, see Guide T4002.

Note 2: The proceeds of disposition of a zero-emission passenger vehicle (ZEPV) that has been included in Class 54 and that is subject to the \$55,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$55,000 as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, the government proposes that the actual cost of the vehicle be adjusted for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. For more information on proceeds of disposition, read "Class 54 (30%)" in Guide T4002.

Note 3: The relevant factors for properties available for use before 2024 are 2 1/3 (Classes 43.1, 54 and 56), 1 1/2 (Class 55), 1 (Classes 43.2 and 53), 0 (Classes 12, 13, 14, 15), and 1/2 for the remaining accelerated investment incentive properties.

For more information on accelerated investment incentive properties, see Guide T4002 or go to canada.ca/taxes-accelerated-investment-income.

Area B – Equipment additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total equipment additions in the year: Total of column 5				9925

Area C – Building additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total building additions in the year: Total of column 5				9927

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Area D – Equipment dispositions in the year

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

Note: If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Area E – Building dispositions in the year

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

Note: If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Area F – Land additions and dispositions in the year

Total cost of all land additions in the year	9923	
Total proceeds from all land dispositions in the year	9924	

Note: You cannot claim capital cost allowance on land. For more information, see Chapter 3 of Guide T4002.

Chart A – Motor vehicle expenses

Kilometres you drove in the fiscal period that was part of earning business income	<u>0</u>	1
Total kilometres you drove in the fiscal period	<u>0</u>	2
Fuel and oil	<u>322 00</u>	3
Interest (use Chart B below)		4
Insurance	<u>700 00</u>	5
Licence and registration		6
Maintenance and repairs	<u>50 00</u>	7
Leasing (use Chart C below)		8
Electricity for zero-emission vehicles		9
Other expenses (specify):		10
		11
Total motor vehicle expenses: Add amounts 3 to 11	<u><u>1,072 00</u></u>	12
Business use part: $\left(\begin{array}{l} \text{amount 1: } 0 \\ \text{amount 2: } 0 \end{array} \right) \times \text{amount 12: } 1,072 00 = 1,072 00$		
Rental fees		13
Business parking fees	<u>15 00</u>	14
Supplementary business insurance		15
Allowable motor vehicle expenses: Add amounts 13, 14, and 15 (enter this total on line 9281 of Part 4)	<u><u>1,087 00</u></u>	16

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

Chart B – Available interest expense for passenger vehicles and zero-emission passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period		17
<u>10.00</u> × the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)	<u>0</u>	18
Available interest expense: Amount 17 or 18, whichever is less (include this in amount 4 of Chart A above)		19

* For passenger vehicles bought after 2000.

Chart C – Eligible leasing cost for passenger vehicles**

Total lease charges incurred in your current fiscal period for the vehicle		20
Total lease payments deducted before your current fiscal period for the vehicle		21
Total number of days the vehicle was leased in your current and previous fiscal periods		22
Manufacturer's list price		23
Use a GST rate of 5% or HST rate applicable to your province.		
Amount 23 or (\$35,294 + GST and PST, or HST on \$35,294), whichever is more	▶ <u> </u> × 85% =	24
$\frac{[(\$800 + \text{GST and PST, or } \$800 + \text{HST}) \times \text{amount 22}]}{30}$	▶ <u> </u> – amount 21: <u> </u> =	25
$\frac{[(\$30,000 + \text{GST and PST, or } \$30,000 + \text{HST}) \times \text{amount 20}]}{\text{amount 24}}$	=	26
Eligible leasing cost: Amount 25 or 26, whichever is less (enter in amount 8 of Chart A above)		27

** Includes a vehicle that would qualify as a zero-emission passenger vehicle if you owned it.