

Gouvernement du Canada

Canada Revenue Agency

Notice of reassessment

Notice details

Address: HONG YU JI

89-935 EWEN AVE

NEW WESTMINSTER BC

V3M 0A1

185 **Date issued:** Feb 25, 2021

We reassessed your 2019 income tax and benefit return and recalculated your balance.

You need to pay \$906.69 minus any amounts you paid that we have not processed yet.

To avoid additional interest charges please pay by March 17, 2021.

Thank you,

Bob Hamilton

Commissioner of Revenue

Account summary

You have an amount due. If you already paid the full amount, please ignore this request.

Amount due: \$906.69

Pay by: March 17, 2021

Tax reassessment

We calculated your taxes using the amounts below. The following summary is based on the information we have or you gave us.

We may review your return later to verify income you reported or deductions or credits you claimed. For more information, go to canada.ca/taxes-reviews. Keep all your slips, receipts, and other supporting documents in case we ask to see them.

Summary

Line	Description	\$ Amount on last assessment	\$ Final CR/DR amount	CR/DR
15000	Total income	(2,681)	13,062	
	Deductions from total income	0	457	
23600	Net income	0	12,605	
26000	Taxable income	0	12,605	
35000	Total federal non-refundable tax credits	1,840	1,890	
61500	Total British Columbia non- refundable tax credits	550	562	
42000	Net federal tax	0.00	0.00	
42100	CPP contributions payable	0.00	888.52	
42800	Net British Columbia tax	0.00	0.00	
43500	Total payable	0.00	888.52	
43700	Total income tax deducted	0.00	0.00	
48200	Total credits	0.00	0.00	
	Subtotal (Total payable minus Total credits)	0.00	888.52	DR
	Change to tax payable (Final subtotal minus last subtotal)		888.52	DR
	Adjustment to arrears interest		18.17	DR

Line	Description	\$ Amount on last assessment <u>CR/D</u>	\$ Final R amount <u>CR/DR</u>
	Balance from this reassessment		906.69 DR
	Balance due		906.69 DR

Explanation of changes and other important information

We changed your return based on the information you gave us through our Change My Return Service.

As a result of this reassessment, we changed your federal amount for CPP contributions payable on self-employment and other earnings from **\$0.00** to **\$888.52**. We also made the same change to your British Columbia amount. For more information, see the explanations for lines 31000 and 58280 in your income tax package.

As a result of this reassessment, we changed your deduction for CPP or QPP contributions on self-employment and other earnings to **\$457.32**.

Your net income changed because of the change we made. We use your net income to calculate your Canada child benefit (CCB), goods and services tax/harmonized sales tax (GST/HST) credit, and any related provincial or territorial benefits. If any of these amounts change, we will send you a notice explaining the change. We may also keep all or part of your next CCB, GST/HST credit, and any related provincial or territorial benefit payments until any balances owing are paid.

We changed your federal tuition, education, and textbook amounts from **\$0** to **\$105**. This includes **\$105** of unused federal amounts from prior years.

Based on this reassessment, you have unused federal tuition, education, and textbook amounts of **\$395** that you can carry forward to later years. To make sure we calculate your unused amounts correctly, you need to file a return each year, even if you have no income to report.

We changed your total federal non-refundable tax credits to **\$1,890** and your total British Columbia non-refundable tax credits to **\$562**.

Your Canada training credit limit for next year is **\$250.00**. This credit will expire at the end of the year you turn 65 or the year of death.

We charged you arrears interest of **\$18.17** on the balance you owe. We calculated this interest to the date of this notice.

You can avoid more interest charges if you pay the balance due by March 17, 2021.

Because your net income has changed, we recalculated your federal and British Columbia medical expenses.

If you have questions about your reassessment, please call our Individual Tax and Enquiries line at **1-800-959-8281.**

More information

If you need more information about your income tax and benefit return, go to canada.ca/taxes, go to My Account at canada.ca/my-cra-account, or call **1-800-959-8281**.

To find your tax centre, go to canada.ca/cra-offices.

If you move

Let us know your new address as soon as possible. For more information on changing your address, go to canada.ca/cra-change-address.

If you have new or additional information and want to change your return:

- go to canada.ca/change-tax-return for faster service; or
- write to the tax centre address shown on this notice, and include your social insurance number and any documents supporting the change.

If you want to register a formal dispute:

- go to canada.ca/cra-complaints-disputes; you have 90 days from the date of this notice to register your dispute.

Definitions

DR (debit) is the amount you owe us and CR (credit) is the amount we owe you.

Help for persons with hearing, speech, or visual impairments

You can get this notice in braille, large print, or audio format. For more information about other formats, go to canada.ca/cra-multiple-formats.

If you use a teletypewriter, you can get tax information by calling **1-800-665-0354.**

How do you pay?

- online or by phone using a Canadian financial institution's services
- online at canada.ca/cra-my-payment
- online by setting up a pre-authorized debit agreement at canada.ca/my-cra-account
- in person with your remittance voucher at your Canadian financial institution or, for a fee, at Canada Post

For more information on how to make a payment, go to canada.ca/payments.

Need more time to pay?

If you cannot pay in full and you would like more information, go to canada.ca/cracollections.

To discuss a payment arrangement, call the CRA at **1-888-863-8657**, Monday to Friday (except holidays) from 7:00 a.m. to 11:00 p.m. Eastern time.