# **CUFile** 2012

Tax return for 2012 prepared for Hongyu Ji
by UFile.ca

# **Executive summary**

for 2012 taxation year



Taxpayer

Name	Hongyu Ji	Yingxu Rong
Social insurance number	738-423-185	738-423-219
Date of birth	18/05/1969	06/03/1969
Province of residence	British Columbia	British Columbia
Street	chi89-935 Ewen Ave	chi89-935 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	150		26,319	26,319
Net income	236		26,319	26,319
Taxable income	260		26,319	26,319
Marginal tax rate		0%	8%	
Average tax rate (total income taxes paid ÷ to	tal income)	0.0%	0.0%	
Total tax payable	435		6	6
Balance due (refund)	484 or 485		(2,529)	(2,529)
Child tax benefit			3,537	3,537
GST/HST credit			670	670
Alternative minimum tax				
Total AMT credit to carry over				
Total RRSP deduction limit - 2013		0	29,175	29,175
Unused RRSP contributions				
Capital gain exemption available		375,000	375,000	750,000
Cumulative net investment loss (CNIL)				
Total instalments payable in 2013				

# Tax return Summary - Combined for 2012 taxation year



		Taxpay	er		Spo	ouse	
Name	Hongyu Ji			Yin	gxu Rong		
Social insurance number	738-423-185			738	3-423-219		
Date of birth	18/05/1969			06/	03/1969		
Province of residence	British Colum	nbia		Brit	tish Columbia		
Street	chi89-935 Ev	wen Ave	)	chi	89-935 Ewen <i>A</i>	٩ve	
City	New Westmi	nster		Ne	w Westminster		
Province	British Colum	nbia		Brit	tish Columbia		
Postal code	V3M 0A1			V3I	M 0A1		
Home phone number	6042533858			604	12533858		
Work phone number	7788878868						
	Federal re	turn					
Total income			Taxpayer	ç	Spouse		Total
Employment income		101	Taxpayor	+	22,862 84	=	22,862 84
Employment insurance and other benefits		119		+	3,456 00		3,456 00
Net business income		135	0 00	+	0 00		0 00
Add lines 101, 104 to 143, and 147.						Г	
	total income.	150		+	26,318 84	Ł	26,318 84
Net income							
Line 150 minus line 233 (if negative, enter "0")			1		1		1
This is your net income befo	re adjustments.	234		<u>+</u>	26,318 84	=	26,318 84
Line 234 minus line 235 (if negative, enter "0")  This is you	ur net income.	236	0 00	Ļ	26,318 84		26,318 84
Taxable income							
Line 236 minus line 257 (if negative, enter "0")							
•	xable income.	260	0 00	+	26,318 84	Ł	26,318 84
Step 1 - Federal non-refundable tax cred	aits		ı		1		1
Basic personal amount		300	10,822 00	+	10,822 00		21,644 00
Spouse or common-law partner amount		303		+	10,822 00		10,822 00
Amount for children born in 1995 or later		367		+	2,191 00		2,191 00
CPP or QPP contributions: through employment		308		+	958 46		958 46
Employment Insurance premiums		312		+	415 06		415 06
Canada employment amount		363		+	1,095 00	=_	1,095 00
Public transit amount		364	422.70	+	549 98	=_	549 98
Children's fitness amount		365	132 70	+		=_	132 70
Children's arts amount  Medical expenses for self, spouse or common-law partner	ond vour shild	370 330	100 80	+	125 00	=_	100 80 125 00
Minus: \$2,109 or 3% of line 236, whichever is less	er, and your crillo	330		+	789 57	=	789 57
	lines 300 to 332.	335	11,055 50	+	26,853 50	=	37,909 00
Multiply the amount on I		338	1,658 33	<u>-</u>	4,028 03		5,686 36
Total federal non-refund		330	1,030 33	$\vdash$	4,020 03	亡	3,000 30
	nes 338 and 349.	350	1,658 33	ļ.	4,028 03	L	5,686 36
Step 3 - Net federal tax			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Tax on taxable income		(C)		_	3,947 83	_	3,947 83
	nes (C) and 424.	404		+	3,947 83		3,947 83
Enter the amount from line 350.	1165 (C) and 424.	350	1,658 33	+	4,028 03		5,686 36
	lines 350 to 427.	550	1,658 33	+	4,028 03	=	5,686 36
Refund or Balance owing							
Net federal tax: add lines 4	17, 415 and 418.	420	0 00	+	0 00	=_	0 00
Provincial or territorial tax		428	0 00	<u>+</u>	6 27	_	6 27
This is your	total payable.	435	0 00	+	6 27	E	6 27
Total income tax deducted		437		+	2,326 36	=_	2,326 36
CPP overpayment		448		+	5 68	=_	5 68

Tax return Summary - Combined for 2012 taxation year						
		Taxpayer	S	Spouse		Total
Working income tax benefit	453		<u>+</u>	202 98		202 98
These are your total cred	dits. 482		<u>+</u>	2,535 02	=	2,535 02
Line 435 minus line	482		<u>+</u>	(2,528 75)	=	(2,528 75)
D. f.	d 404		<u> </u>	0.500.75		0.500.75

Working moonle tax benefit	100		<u> </u>	202 00		202 00
These are your total credits.	482		+	2,535 02	=_	2,535 02
Line 435 minus line 482	) :		<u>+</u>	(2,528 75)	=	(2,528 75)
Refund	484	0 00	+	2,528 75		2,528 75
Balance owing	485	0 00	F	0 00		0 00
Additional information						
Marginal tax rate		0%		8%		
Average tax rate (total income taxes paid ÷ total income)		0.0%		0.0%		
Child tax benefit			+	3,536 53	=_	3,536 53
GST/HST credit			+	670 00	=_	670 00
Total RRSP deduction limit - 2013		0 34	+	29,174 68	=_	29,175 02
Capital gain exemption available		375,000 00	+	375,000 00	=	750,000 00

#### Tax return Summary

for 2012 taxation year

Marginal tax rate

Total RRSP deduction limit - 2013

Capital gain exemption available

Average tax rate (total income taxes paid ÷ total income)



Taxpayer Hongyu Ji Name Social insurance number 738-423-185 Date of birth 18/05/1969 Province of residence **British Columbia** chi89-935 Ewen Ave Street City **New Westminster** Province **British Columbia** Postal code V3M 0A1 Home phone number 6042533858 Work phone number 7788878868 Federal return **Total income Taxpayer** Net business income 135 +0 00 000 Line 234 minus line 235 (if negative, enter "0") This is your net income. 236 = **Taxable income** Line 236 minus line 257 (if negative, enter "0") This is your taxable income. 260 = 000 Step 1 - Federal non-refundable tax credits Basic personal amount 300 10,822 00 Children's fitness amount 365 + 132 70 Children's arts amount 370 + 100 80 Add lines 300 to 332. 335 = 11,055 50 1,658 33 Multiply the amount on line 335 by 15%. 338 = Total federal non-refundable tax credits: add lines 338 and 349. 350 = 1,658 33 1,658 33 Enter the amount from line 350. 350 Add lines 350 to 427. 1.658 33 Refund or Balance owing 0 00 Net federal tax: add lines 417, 415 and 418. 420 = Provincial or territorial tax 428 + 0 00 This is your total payable. 435 = 0 00 484 0 00 Refund 0 00 485 Balance owing **Additional information** 

0.0%

375,000 00

# **■** T1 comparative summary - 2012

**CUFile** 

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

SIN 738-423-	185			Date of b	oirth 18	3-05-1969							
		2012	2011	2010	2009	2008			2012	2011	2010	2009	2008
Employment income	101	2012	2011	2010	2009	2000	Child amount	367	2012	2011	2010	2003	2000
Other empl. income	101						Infirm dependant	306					
OAS pension	113					-	CPP/QPP empl.	308					
CPP/QPP benefits	114						CPP/QPP self-empl.	310					
Other pensions	115						El premiums	312					
Split-pension amt	116						El prem. self-empl.	317					
Universal child care	117						PPIP premiums paid	375					
Design. UCCB Amt	185						PPIP employment	376					
El benefits	119						PPIP self-empl.	378					
Dividends	120						Volunteer firefighters'	362					
Dividends not elig.	180						Employment amt	363					
Interest	121		63				Public transit passes	364					
Partnership	122						Physical activities	365	133_				
Registered DSPI	125					-	Arts amount	370 _	101				
Rental	126						Home renova. exp.  Home buyers'	368					
Capital gains Support received	127						Adoption	369 313					
RRSP	128 129		948				Pension inc. amount	314					
Other income	130					-	Caregiver amount	315					
Business	135	0					Disability amount	316					
Professional	137						Disability transfer	318					
Commission	139						Student loan int.	319					
Farming	141						Tuition, education	323					
Fishing	143						Tuition transfer	324					
Workers' compens.	144						Spousal transfer	326					
Social assistance	145						Medical expenses	330					
Supplement	146						Medical other dep.	331					
Total income	150	0	1,011				Medical deduction	332					
PA amount	206						Total	335	11,056	10,527			
RPP contributions	207						Total @ 15%	338 _	1,658	1,579			
RRSP contributions	208						Donations and gifts	349	4.050	4.570			
Sask. pension plan	209						Non refundable cr.	350 _	1,658	1,579			
Split-pension deduct.	210						Dividends	425					
Dues	212					-	Min. tax carryover Foreign tax credit	427 405	0				
UCCB repay.	213						Federal tax	405_	0				
Child care	214					-	Political	410					
Attendant care ABIL	215 217						ITC	412					
Moving	217						Labour-sponsored	414					
Support payments	220						Line 406 - 416	417					
Interest expenses	221					-	WITB adv. payments	415					
CPP/QPP self-empl.	222						Net federal tax	420					
PPIP self-empl.	223						CPP contribution	421					
Exploration exp.	224						El prem. self-empl.	430					
Employment exp.	229						Repayment	422					
Clergy deduction	231						Provincial tax	428					
Other deductions	232					-	First Nations	432					
Clawback	235						Total payable	435 _	0_				
Net income	236	0	1,011				Deducted at source Transfer 45%	437 438					
Canadian Forces	244					_	Line 437 - 438	438 _ 439					
Loan deduction	248						Quebec abatement	439 _				<del></del> -	
Shares deduction	249						First Nations abat.	440					
Other payments	250						CPP overpayment	448					
Limited part. loss	251					_	El overpayment	450					
Non capital loss	252					-	Refundable medical	452					
Net capital loss	253					-	Working income ben.	453					
Cap. gains exempt.  Northern deduction	254						Refund of ITC	454					
Additional deduct.	255 256						Part XII.2 credit	456					
			4.044				GST/HST rebate	457					
Taxable income	260	0					Instalments paid	476					
Basic amount	300	10,822	10,527				Provincial credits	479					
Age amount	301						Total credits	482	0_				
Spousal amount	303						Refund	484					
Eligible dependant	305						Balance owing	485	0_				
							1						





Identification

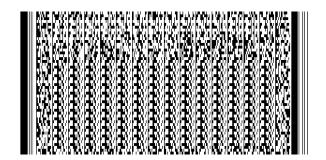
Canada Revenue Agence du revenu Agency du Canada

### **Income Tax and Benefit Return**

# T1 GENERAL -CONDENSED 2012

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

Print your name a	nd address below	information about you
First name and initial Mr. Hongyu Last name Ji Mailing address: Apt No – Street No Str	eet name	Enter your social insurance number (SIN):  Enter your date of birth:  Your language of correspondence:  Votre langue de correspondance:  X  T38-423-185  Year Month Day  1969-05-18  English Français  X
chi89-935 Ewen Ave PO Box  City New Westminster	Prov./Terr. Postal code BC V3M 0A1	Marital status  Tick the box that applies to your marital status on December 31, 2012:  1 X Married 2 Living common-law 3 Widowed 4 Divorced 5 Separated 6 Single
Information about Enter your province or territory of residence on December 31, 2012:	at your residence  British Columbia	Information about your spouse or common-law partner (if you ticked box 1 or 2 above)
If your province or territory of residence changed in 2012, enter the date of your move:	Year Month Day	Enter his or her SIN:  Enter his or her first name:  Yingxu  Enter his or her net income for 2012
ls your home address the same as your mailing address?	Yes No X	to claim certain credits: 26,318 84  Enter the amount of universal child care
Enter the province or territory where you <b>currently</b> reside if it is not the same as your mailing address above:		benefit (UCCB) from line 117 of his or her return:  Enter the amount of UCCB repayment
If you were self-employed in 2012, enter the province or territory of self-employment:	British Columbia	from line 213 of his or her return:  Tick this box if he or she was self-employed in 2012:  1
If you <b>became</b> or <b>ceased</b> to be a <b>reside</b> in <b>2012</b> , enter the date of:  Month Day	ent of Canada for income tax purposes  Month Day	Person deceased in 2012  If this return is for a deceased Year Month Day person, enter the date of death:
<b>entry</b> or	departure	Do not use this area

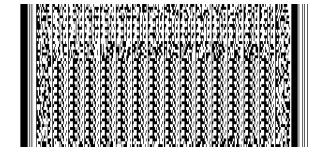


use this area	172			171		
Do not						

23 165 US Juli 201,	5 CKA
ed B when comp	oleted
	2

Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)	
A) Are you a Canadian citizen?	No 🗌 2
Answer the following question only if you are a Canadian citizen.	
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors?	No 🗌 2
Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the <i>Canada Elections Act</i> , which include sharing the information with provincial/territorial election agencies, members of Parliament and registered political parties, as well as candidates at election time.	
Goods and services tax/harmonized sales tax (GST/HST) credit application	
See the guide for details.  Are you applying for the GST/HST credit (including any related provincial credit)?	No X 2
Please answer the following question:	
Did you own or hold foreign property at any time in 2012 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details)	

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5880

11,587.50

100.80



5609

5884

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

T1-2012					T1-KFS				
Total in	come								
Business in	ncome			Gro	oss 162	8,883.47		Net 135	0.00
						This is y	your total incon	ne. 150	0.00
Net inc	ome					This is	s your <b>net inco</b> n	ne. 236	0.00
Taxable	e income					This is you	r taxable incon	ne. 260	0.00
Schedu	ıles								
Schedule 1									
300 370	10,822.00 100.80	335	11,055.50	338	1,658.33	350	1,658.33	365	132.70
Provinc	cial and Te	erritoria	l forms						
Form 428									

5841

132.70

5838

11,354.00

586.33

5804

6150

586.33

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.

Institution Branch **CCTB UCCB** number number Account number 460 461 462 463 491 (5 digits) (3 digits) (maximum 12 digits)

I certify that the information given on this return and in any documents 490 If a fee was charged for preparing this return, complete the following: attached is correct, complete, and fully discloses all my income. Name of preparer: Sign here Telephone: It is a serious offence to make a false return. EFILE number (if applicable): 489 Telephone (604) 253-3858 Date 03-06-13 Do not use 487 488 this area

Privacy Act Personal Information Bank number CRA PPU 005



# Statement of **Business or Professional Activities**

- For each business or profession, complete a **separate** Form T2125.
- $\bullet\,$  File each completed Form T2125 with your income tax and benefit return.
- For more information on how to complete this form, see Guide T4002, *Business and Professional Income*.

Identification						
Your name		Your social insurance number				
Ji, Hongyu		738-423-185				
Business name		Account number				
super e-solutions		(15 characters)				
Business address		City, province or territory	Postal code			
89-935 Ewen ave		New Westminster BC	V3M 0A1			
Fiscal period Year Month Day	Year Month Day	Was 2012 your last year of business?	Yes No X			
From: 2012-01-01	To: 2012-12-31					
Main product or service		Industry code (see the appendix in Guide T4002)	518210			
Tax shelter identification number	Partnership business number (9 digits)	Your percentage of the partnership	100.00 %			
Name and address of person or firm preparing this form		l .	100.00 /0			
Part 1 – Business income						
X If you have business income, tick this box ar	nd complete this part. <b>Do not comp</b>	lete parts 1 and 2 on the same form.				
Gross sales, commissions, or fees (including GST.			8,883 47 A			
Minus PST, GST/HST, returns, allowances, disco						
willus 1 01, 001/1101, lotaliis, allowallocs, alsoon	unts included in sales, and GOT/110	Subtotal (line A minus line (i))				
For those using the Quick Method – Government GST/HST collected or collectible on sales, common GST/HST remitted, calculated on (sales, commission glus GST/HST collected or collectible) multiplied in the collectible of the collection of the collectible of the	issions and fees eligible for the Quid sions, and fees eligible for the Quick	ck Method (ii)				
		Subtotal (line (ii) minus line (iii))	(iv)			
Adjusted gross sales (line B plus line (iv)) - Ente	er this amount on line 8000 in Part 3	B below	8,883 47 C			
Part 2 – Professional income						
If you have professional income, tick this box	x and complete this part. <b>Do not co</b>	mplete parts 1 and 2 on the same form.				
Gross professional fees including work-in-progress	s (WIP) and GST/HST collected or o	collectible	D			
Minus PST, GST/HST included in the fees, GST/H						
if you elect to exclude it (see Chapter 2 of C	Guide T4002)	<u> </u>				
		Subtotal (line D minus line (i))	E			
For those using the Quick Method – Governme GST/HST collected or collectible on professional						
GST/HST remitted, calculated on (professional fe GST/HST collected or collectible) multiplied by the			1			
		Subtotal (line (ii) minus line (iii))	(iv)			
Work-in-progress (WIP), start of the year, per elec-	ction to exclude WIP (see Chapter 2	2 of Guide T4002)	(v)			
Adjusted professional fees (line E plus lines (iv), and (v)) – Enter this amount on line 8000 in Part 3 below						

T2125 E (12) Page 1 of 4

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super e-solutions

— Part 3 – Gross business or professional income ————————————————————————————————————				when completed
— Part 3 – Gross business of professional income				ı
Adjusted gross sales (from line C in Part 1) or adjusted professional fees (from line F in Part 2) .			8000	8,883 47 G
Plus  Personne deducted leet year	9200			
Reserves deducted last year	8290			
Other meeting	8230			
Total of the above two lines			<b>-</b> ▶	Н
Gross business or professional income (line G plus line H)			8299	8,883 47
Enter this amount on the appropriate line of your income tax and benefit return: business on line	162, professi	ional on line 1	64, or co	ommission on line 166.
GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST w	hen you calcı	ulate the cost	of goods	sold, expenses, or net
come (loss) in parts 4 to 6.			_	
— Part 4 – Cost of goods sold and gross profit ————————————————————————————————————				
If you have business income, complete this part. Enter only the business part of the costs.				1
Gross business income from line 8299 in Part 3 on page 1			• • • • •	8,883 47 I
Opening inventory (include raw materials, goods in process, and finished goods)	8300		_	
Purchases during the year (net of returns, allowances, and discounts)	8320	2,579 7	7_	
Direct wage costs	8340		_	
Subcontracts	8360			
Other costs	8450			
Total of the above five lines	0450	2,579 7	<del></del> 7	
Minus		2,5191	<u></u>	
Closing inventory (include raw materials, goods in process, and finished goods)	8500	0.550	<del>-</del> .	0 ==0 == 1
Cost of goods sold	8518	2,579 7		<u>2,579 77</u> J
Gross profit (line I minus line J)	• • • • • • • • • • • • • • • • • • • •		8519	6,303 70
— Part 5 – Net income (loss) before adjustments —				
Gross profit from line 8519 in Part 4 above, or gross income from line 8299 in Part 3 on page 1				6,303 70 K
Expenses (enter only the business part)				<u> </u>
	OFOX	80 0	^	
Advertising	8521 8523	24 6		
Bad debts	8590			
		210	<u>s</u>	
		210	<u>s                                    </u>	
Insurance	8690	210	<u>s</u> —	
Interest	8690 8710	210	<u>5</u> — —	
Interest	8690 8710 8760			
Interest	8690 8710 8760 8810	185 0		
Interest	8690 8710 8760			
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies	8690 8710 8760 8810 8811	185 0		
Interest  Business tax, fees, licences, dues, memberships, and subscriptions  Office expenses  Supplies  Legal, accounting, and other professional fees	8690 8710 8760 8810 8811	185 0 150 0		
Interest  Business tax, fees, licences, dues, memberships, and subscriptions  Office expenses  Supplies  Legal, accounting, and other professional fees  Management and administration fees	8690 8710 8760 8810 8811 8860	185 0 150 0		
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent	8690 8710 8760 8810 8811 8860 8871	185 0 150 0 120 0		
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs	8690 8710 8760 8810 8811 8860 8871 8910	185 0 150 0 120 0 50 0	000000000000000000000000000000000000000	
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs Salaries, wages, and benefits (including employer's contributions) Property taxes Travel (including transportation fees, accommodations, and allowable part of meals)	8690 8710 8760 8810 8811 8860 8871 8910 9960 9180	185 0 150 0 120 0 50 0	0 0 0 0 0	
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs Salaries, wages, and benefits (including employer's contributions) Property taxes Travel (including transportation fees, accommodations, and allowable part of meals) Telephone and utilities	8690 8710 8760 8810 8811 8860 8871 8910 9960 9180 9200 9220	185 0 150 0 120 0 50 0	0 0 0 0 0	
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs Salaries, wages, and benefits (including employer's contributions) Property taxes Travel (including transportation fees, accommodations, and allowable part of meals) Telephone and utilities Fuel costs (except for motor vehicles)	8690 8710 8760 8810 8811 8860 8871 8910 8960 9180 9200 9220	185 0 150 0 120 0 50 0	0 0 0 0 0	
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs Salaries, wages, and benefits (including employer's contributions) Property taxes Travel (including transportation fees, accommodations, and allowable part of meals) Telephone and utilities Fuel costs (except for motor vehicles) Delivery, freight, and express	8690 8710 8760 8810 8811 8860 8871 8910 9060 9180 9220 9224 9275	185 0 150 0 120 0 50 0	0 0 0 0 0	
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs Salaries, wages, and benefits (including employer's contributions) Property taxes Travel (including transportation fees, accommodations, and allowable part of meals) Telephone and utilities Fuel costs (except for motor vehicles) Delivery, freight, and express Motor vehicle expenses (not including CCA) (see Chart A on page 5)	8690 8710 8760 8810 8811 8860 8871 8910 9960 9180 9220 9224 9275 9281	185 0 150 0 120 0 50 0	0 0 0 0 0	
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs Salaries, wages, and benefits (including employer's contributions) Property taxes Travel (including transportation fees, accommodations, and allowable part of meals) Telephone and utilities Fuel costs (except for motor vehicles) Delivery, freight, and express Motor vehicle expenses (not including CCA) (see Chart A on page 5) Allowance on eligible capital property	8690 8710 8760 8810 8811 8860 8871 8910 9960 9180 9220 9224 9275 9281 9935	185 0 150 0 120 0 50 0 157 7 1,421 4	0 0 0 0 0 0 7 6 0	
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs Salaries, wages, and benefits (including employer's contributions) Property taxes Travel (including transportation fees, accommodations, and allowable part of meals) Telephone and utilities Fuel costs (except for motor vehicles) Delivery, freight, and express Motor vehicle expenses (not including CCA) (see Chart A on page 5) Allowance on eligible capital property Capital cost allowance (CCA) (from Area A on page 4)	8690 8710 8760 8810 8811 8860 8871 8910 9960 9180 9220 9224 9275 9281	185 0 150 0 120 0 50 0	0 0 0 0 0 0 7 6 0	
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs Salaries, wages, and benefits (including employer's contributions) Property taxes Travel (including transportation fees, accommodations, and allowable part of meals) Telephone and utilities Fuel costs (except for motor vehicles) Delivery, freight, and express Motor vehicle expenses (not including CCA) (see Chart A on page 5) Allowance on eligible capital property	8690 8710 8760 8810 8811 8860 8871 8910 8960 9060 9180 9220 9224 9275 9281 9935	185 0 150 0 120 0 50 0 157 7 1,421 4	0 0 0 0 0 0 7 6 0	
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs Salaries, wages, and benefits (including employer's contributions) Property taxes Travel (including transportation fees, accommodations, and allowable part of meals) Telephone and utilities Fuel costs (except for motor vehicles) Delivery, freight, and express Motor vehicle expenses (not including CCA) (see Chart A on page 5) Allowance on eligible capital property Capital cost allowance (CCA) (from Area A on page 4) Other expenses (specify)	8690 8710 8760 8810 8811 8860 8871 8910 9960 9180 9220 9224 9275 9281 9935 9936	185 0 150 0 120 0 50 0 157 7 1,421 4 15 0	0 0 0 0 0 7 6 0	6 209 70 I
Interest Business tax, fees, licences, dues, memberships, and subscriptions Office expenses Supplies Legal, accounting, and other professional fees Management and administration fees Rent Maintenance and repairs Salaries, wages, and benefits (including employer's contributions) Property taxes Travel (including transportation fees, accommodations, and allowable part of meals) Telephone and utilities Fuel costs (except for motor vehicles) Delivery, freight, and express Motor vehicle expenses (not including CCA) (see Chart A on page 5) Allowance on eligible capital property Capital cost allowance (CCA) (from Area A on page 4)	8690 8710 8760 8811 8860 8871 8910 8960 9060 9180 9220 9224 9275 9281 9935 9936	185 0 150 0 120 0 50 0 157 7 1,421 4 15 0 4,005 8	0 0 0 0 0 7 6 0	6,209 70 L 94 00

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Protected B when completed

— Р	art 6 – Your net	income (loss)							
Your s	share of the amour	nt on line 9369 in F	Part 5 or the amoun	t from your T5013	3 or T5013A slip		94 00	) M	
			ed in the year (see	-		974		 _ N	
		·	,		e M <b>plus</b> line N)		94 00	<u> </u>	94 00 O
Plus:	Other income amo	ounts attributable s	solely to you						
	Other adjustments	s (from the chart b	elow)						
Minus			our share of the net		ne (loss)			9943	Р
Net in	come (loss) after	adjustments (line	e O <b>minus</b> line P)						94 00 Q
Minus	: Business-use-of	f-home expenses	(your share of line	3 from the chart o	n page 3)			9945	<u>94 00</u> R
Your	net income (loss)	(line Q minus line	∍R)					9946	0 00
	this amount on the	annunuiata lina a	f varir in some tov	and banafit ratura	husiness on line 125	professional on	line 10	7 or commission	o on line 120
					business on line 135	·		or, or commission	1 on line 139.
— с	alculation of bu	ısiness-use-of-	home expenses	·					
Heat								_	
Electri	city					;	335 63	<u>3</u>	
						-		_	
Mainte	enance					-	738 64		
•	•						156 45		
•	•						507 40	<u>)                                    </u>	
Other	expenses (specify	)							
<u>Tele</u>	phone						749 86	_	
							487 98	_	
Minus	: Personal-use pa	art					162 <u>5</u> 4		
						tal2,	325 44	<u>1</u>	
Plus:							705 5-		
	Amount carried to	rward from previou	us year				765 57		
N4:	. Nationana (lan	-\ -ft-= <del> </del>	ts (from line Q in P			tal10,0	910	<u>.                                    </u>	
wiinus							94 00	) 2	
	ess-use-of-home	expenses availa	ble to carry forwa	rd (line 1 minus l				_	
					nis amount on line 994				94 00 3
	· · · · · · · · · · · · · · · · · · ·					·			
<ul><li>Deta</li></ul>	ails of other par	tners ———					1_		
					Share of net ncome or (loss)	ı		entage of ership	
Name and					\$				%
addres	S								
– Deta	ails of equity —								
								9931	
								9932	
	ŭ							9933	
Оарна	ii communications in 2	.012							
Area A	- Calculation of c	apital cost allowa	ance (CCA) claim						
1	2	3	4	5*	6	7	8	9	10
Class number	Undepreciated capital cost (UCC)	Cost of additions in the year	Proceeds of dispositions	UCC after additions and dispositions	Adjustment for current-year additions	Base amount for CCA	Rate (%)	CCA for the year (col. 7 x col. 8 or an	UCC at the end of the year
	at the start of the year	(see areas B and C below)	in the year (see areas D and E below)	(col. 2 plus col. 3 minus col. 4)	1/2 × (col. 3 minus col. 4). If negative, enter "0".	(col. 5 minus col. 6)	, ,	adjusted amount)	(col. 5 minus col. 9)

Continued on next page

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#### Protected B when completed

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

		мр.на. осог ао							
1	2	3	4	5*	6	7	8	9	10
Class number	Undepreciated capital cost (UCC) at the start of the year	Cost of additions in the year (see areas B and C below)	Proceeds of dispositions in the year (see areas D and E below)	UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	Adjustment for current year additions 1/2 x (col. 3 minus col. 4). If negative, enter "0"	Base amount for CCA (col. 5 minus col. 6)	Rate (%)	CCA for the year (col. 7 × col. 8 or an adjusted amount)	UCC at the end of the year (col. 5 minus col. 9)
10	126			126	0	126	30	38	88
10	302			302	0	302	30	91	212
10	783			783	0	783	30	235	548
10	74			74	0	74	30	22	52
8	1,410			1,410	0	1,410	20	282	1,128
10	959			959	0	959	30	288	671
10	228			228	0	228	30	68	160
10	43,218			43,218	0	43,218	30	12,965	30,253
10	140			140	0	140	30	42	98
					this amount, <b>minus</b> an e expenses, on line 993			4,005 84	

<sup>\*</sup> If you have a negative amount in this column, add it to income as a recapture on line 8230, "Other income," in Part 3 on page 1. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, "Other expenses," in Part 5 on page 2. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of Guide T4002, Business and Professional Income.

Area B – Deta	ails of equipment additions in the year
4	

	Class number	Property details	Total cost	Personal part (if applicable)	Business part (column 3 minus column 4)	
Total equipment additions in the year 9925						

#### Area C – Details of building additions in the year

1 Class number	<b>2</b> Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)			
	Total building additions in the year SP27						

#### Area D – Details of equipment dispositions in the year

1 Class number	<b>2</b> Property details		Proceeds of disposition (should not be more that the capital cost)			5 Business part (column 3 minus column 4)	
	Note: If you disposed of property from your business in the year, see Chapter 4 of Guide T4002, Total equipment dispositions in the year 9926						

#### Area E - Details of building dispositions in the year

for information about your proceeds of disposition.

1 Class number	<b>2</b> Property details	Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)		
Note: If you disposed of a building from your business in the year, see Chapter 4 of Guide T4002, Total building dispositions in the year 9928						

for information about your proceeds of disposition.

#### Area F - Details of land additions and dispositions in the year

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

Note: You cannot claim capital cost allowance on land.

<sup>\*\*</sup> For information on CCA for "Calculation of business-use-of-home expenses" on page 3, see "Special situations" in Chapter 4 of Guide T4002.

Protected B when completed

— Chart A – Motor vehicle expenses — — — — — — — — — — — — — — — — — —		<u> </u>
Enter the kilometres you drove in the fiscal period to earn business income	2800	0 1
Enter the total kilometres you drove in the fiscal period		
· · · · · · · · · · · · · · · · · · ·		_
Fuel and oil		_ 3
Interest (see Chart B below)		_ 4
Insurance		_ 5
Licence and registration	· · · · · · · · · · · · · · · · · · ·	_ 6
Maintenance and repairs		_ 7
Leasing (see Chart C below)		_ 8
Other expenses (specify)		_ 9 10
Total motor vehicle expe	nses (add lines 3 to 10)	_ 10 _ 11
Total motor venicle expe		= ' '
Business use part:		=   12
Business use part: $\left(\begin{array}{cc} \underline{\text{line 1:}} & 28000 \\ \underline{\text{line 2:}} & 128000 \end{array}\right) \times \text{ line 11:}$		
Rental fees		
Business parking fees		13
Supplementary business insurance		14
Allowable motor vehicle expenses (add lines 12, 13, and 14) – Enter this am	ount on line 9281 in Part 5 on page 2	0 00
Note: You can claim CCA on motor vehicles in Area A on page 4.		
— Chart B – Available interest expense for passenger vehicles		
Total interest payable (accrual method) or paid (cash method) in the fiscal period		i
Total interest payable (accrual method) or paid (cash method) in the fiscal pen	00	A
the number of days in the fiscal period for which in	nterest	
10.00 x was payable (accrual method) or paid (cash me		= B
Available interest expense (amount A or B, whichever is less) – Enter this an	nount on line 4 of Chart A above	
* For passenger vehicles bought after 2000.		
— Chart C – Eligible leasing costs for passenger vehicles ——		
		1
Total lease charges incurred in your 2012 fiscal period for the vehicle Total lease payments deducted before your 2012 fiscal period for the vehicle		
Total number of days the vehicle was leased in your 2012 and previous fiscal period for the vehicle.	oriode	2
Manufacturer's list price		
The amount on line 4 or (\$35,294 + GST* and PST, or HST* on \$35,294),		
whichever is more	× 85%	= 5
[(\$800 + GST* and PST, or HST* on \$800) × line 3] ▶	 _ – line 2:	= 6
30		
[(\$30,000 + GST* and PST, or HST* on \$30,000) × line 1]		=7
line 5		
Eligible leasing cost (line 6 or line 7, whichever is less) – Enter this amount o	n line 8 of Chart A above	

\* Use a GST rate of 5% or the HST rate applicable to your province.

Protected B when completed

— Chart A – Motor vehicle expenses — — — — — — — — — — — — — — — — — —	
Enter the kilometres you drove in the fiscal period to earn business income	
Enter the total kilometres you drove in the fiscal period	<u>138666</u> 2
Fuel and oil	3
Interest (see Chart B below)	4
Insurance	5
Licence and registration	6
Maintenance and repairs	7
Leasing (see Chart C below)	8
Other expenses (specify)	9
Total motor vehicle expenses	(add lines 3 to 10) 11
Total motol vemole expenses	
Business use part:   line 1: 16000   x line 11:	12
Business use part: $\left(\begin{array}{ccc} \underline{\text{line 1:}} & \underline{16000} \\ \underline{\text{line 2:}} & \underline{138666} \end{array}\right) \times \text{line 11:}$	
Rental fees	
Business parking fees	
Supplementary business insurance	
Allowable motor vehicle expenses (add lines 12, 13, and 14) – Enter this amount of	on line 9281 in Part 5 on page 2
N. a. V	
— Chart B – Available interest expense for passenger vehicles ——	
Total interest payable (accrual method) or paid (cash method) in the fiscal period $\ensuremath{\ldots}$	A
the number of days in the fiscal period for which interes  10.00 x was payable (accrual method) or paid (cash method)	_
was payable (accidal inclined) of paid (casif inclined)	
$\textbf{Available interest expense} \ (\text{amount A or B}, \ \text{whichever is less}) - \text{Enter this amount}$	on line 4 of Chart A above
* For passenger vehicles bought after 2000.	
— Chart C – Eligible leasing costs for passenger vehicles	
Total lease charges incurred in your 2012 fiscal period for the vehicle	
Total lease payments deducted before your 2012 fiscal period for the vehicle	
Total number of days the vehicle was leased in your 2012 and previous fiscal periods	
Manufacturer's list price	4
The amount on line 4 or (\$35,294 + GST* and PST, or HST* on \$35,294), whichever is more	× 85% = 5
_[(\$800 + GST* and PST, or HST* on \$800) × line 3] ▶ li	ne 2: 6
30	
[(\$30,000 + GST* and PST, or HST* on \$30,000) × line 1]	7
line 5	
Flights leading and (fine Confine 7 out to 10.00). The first state of	O of Obout A obour
Eligible leasing cost (line 6 or line 7, whichever is less) – Enter this amount on line	от Unaп A above

\* Use a GST rate of 5% or the HST rate applicable to your province.

# **Assembly Instructions**

Name: Hongyu Ji SIN: 738-423-185





#### Assembling the federal tax return

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



# Registered Retirement Savings Plan (RRSP) Schedule

Table B - CALCULATION OF ELIGIBLE RRSP DEDUCTION IN 2012					
Eligible amount based on 2011 income					
Plus: RRSP room based previous years' income	+ 0				
Plus: Pension adjustment reversal amount from your 2012 T10 slip	+				
Less: 2012 PSPA (from last year's RPP administrator's statement)	-				
Unused RRSP Room	= 0				
Maximum RRSP deduction limit in 2012	0				
Table C - CALCULATION OF RRSP DEDUCTION IN 2012					
Contributions available for RRSP deduction	=				
Maximum RRSP deduction limit in 2012	= 0				
RRSP deduction before transfers					
Direct or indirect transfers	+				
RRSP deduction (per line 208)	= 0				
Table E - CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2013					
Unused Room for 2012	0				
Less: RRSP deduction (excluding transfers)	-				
2013 net PSPA (from RPP administrator's statement)	-				
Eligible RRSP Room after PSPA	= 0				
Add: Maximum RRSP deduction in 2013 based on 2012 earned income	+				
Maximum RRSP deduction limit after PSPA for 2013	= 0				
Table G - CALCULATION OF RRSP CONTRIBUTION LIMIT 2013					
Maximum RRSP deduction limit after PSPA for 2013	0				
Less: Undeducted premiums	-				
RRSP contribution limit for 2013	= 0				



#### 2012 NON-CAPITAL LOSS CARRYFORWARD SCHEDULE - Federal

				Non capital I	osse	es				
Year of loss	Available at opening of 2012		Additions during 2012	Subtotal		Amount used in 2012	Available at end of 2012		Expired	
2004										L
2005										L
2006										
2007										
2008	261	81		261	81		261	81		L
2009										
2010	772	48		772	48		772	48		
2011										
2012										
Total	1,034	29		1,034	29		1,034	29		ſ

**UFile** 

YEAR: 2012

## CAPITAL COST ALLOWANCE TO CARRY FORWARD

CCA carried forward to next year			Federal
Description	Class No.	UCC at beginning of period	UCC at end of period
Funiture	8	704.50	563.60
Business level (enter full amts - 100%)			
Funiture 2006	8	1,410.16	1,128.13
Ipad	10	302.49	211.74
Iphone5	10	782.88	548.02
Brother Printer	10	74.47	52.13
panasonic tv auctoin	10	125.68	87.98
Computers	10	959.13	671.39
acer laptop grace	10	228.29	159.80
	10	43,218.00	30,252.60
	10	140.00	98.00
ipad assi, office supplier	12	0.00	0.00
software	12	0.00	0.00
Cellphone	12	0.00	0.00
walmart supplier	12	0.00	0.00



#### Efile - Return Record

tification
Efile Password <password></password>
Discounter Registration Number
Software Release Date 2013-03-22
ayer's Data
Change of Name Indicator [2=Yes]
ress Data
rea Code 604
ocal Number 2533858
love
Residency Data
Year End Province of Residence
Current Province of Residence
Aboriginal Land Residency Indicator [1=Yes, 2=No]
1 Yukon First Nations Settlement Number
0 First Nation Identification Indicator [1=Yes, 2=No]
da and GST/HST Data
1 Elections Canada Authorization Indicator [01=Yes, 02=No]
2
tact Data
1 Alternate Address Authorization Code 00
Expiry Date of the Tax Preparer Authorization Code
Post-Assessment Review Contact Code
ased Data
Date of Death
use's Data
ng Spouse's Social Insurance Number 738423219
18 Spouse's Universal Child Care Benefit Amount
0
ruptcy Data
Post-Bankruptcy Net Income
Post-Bankruptcy Adjusted Net Income
Data Statements (SFDs)

Field	Value	Description
266	2	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
162	8883	Gross business income
135	1	Net business income (loss)
490	2	Prepared by (1=3rd party, 2=Client, or 3=Discounted)
300	10822	Basic personal amount
365	132	Children's fitness amount
370	100	Children's arts amount
335	11055	Gross non-refundable tax credits before donations and gifts
338	1658	Non-refundable tax credits before donations and gifts
350	1658	Total federal non-refundable tax credits
5804	11354	Basic personal amount
5838	132	Children's fitness amount
5841	100	Children's arts amount
5880		Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	586	Provincial non-refundable tax credits before donations and gifts
6150	586	Provincial non-refundable tax credits



#### # Efile - Selected Financial Data Record (SFD)

Statement of Business Activities						
Business Name	super e-solutions	NAICS Code	518210			
Street	89-935 Ewen ave	Postal Code	V3M0A1			
Start Date	2012-01-01	End Date	2012-12-31			
Account Number						
Partnership Business Number		Tax Shelter Number				
Percentage Share		Final Year Indicator [1=Yes]				

Field	Value	Description
8000	8883	Net sales
8299	8883	Gross income
8320	2579	Net purchases during the year
8518	2579	Cost of goods sold
8519	6303	Gross profit (loss)
8521	80	Advertising
9275	15	Delivery, freight and express
8960	50	Maintenance and repairs
8871	120	Management and administration fees
8523	24	
8810	185	Office expenses (or Supplies T777)
8860	150	Legal, accounting and other professional fees
9200	157	Travel (or Lodging T777, TL2)
9220	1421	Utilities
9936	4005	Capital cost allowance
9368	6209	
9369	94	Net profit (loss) before adjustments
9945	94	Business-use-of-home expenses
9946	1	Net income (loss)

# Summary of carryforward amounts to 2013 Name: Hongyu Ji



SIN: 738-423-185		
Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 13
CNIL		
Expense		T936 line 16
Income	1,745_	T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount		RRSP schedule (Table D)
Room from previous years	0	RRSP schedule (Table E)
PSPA from previous year	<u>-</u>	RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
HOME BUYER'S PLAN		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
LLP		5505 1 11 (7.11.10)
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
DONATIONS		
Donations		Charitable donations schedule
TUITION		
Tuition and educations amounts	182_	Schedule 11, line 25
Tuition and educations amounts - Provincial		Schedule 11 P, line 21
Interest paid on a student loan	· · · · · · · · · · · · · · · · · · ·	Supporting documents
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax	-	T691 line 129
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS	_	
Venture capital tax credit		BC479
Equity tax credit		T1285
Logging tax credit		BC428
Attributed Canadian royalty income		T79
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479





e Agence du revenu du Canada

# **T1 GENERAL 2012**

RC-12-119

# **Income Tax and Benefit Return**

Complete all the sections that apply to you. For more information, see the guide.

Identification						ſ	BC <b>7</b>
Print vour name a	and address below	Inf	ormation a	about you	J		
First name and initial Mr. Hongyu		Enter your social insurance number (SIN):	е	7;	38-423 Year	-185 Month [	Day
Last name		Enter your date of birth:				9-05-18	· 1
Ji Mailing address: Apt No – Street No Str	reet name	Your language of corresp Votre langue de correspo			English		ançais
			Marital st	eatus			
chi89-935 Ewen Ave	T	Tick the box that applies	to your marita	al status on l	Decemb	per 31, 2	2012:
PO Box	RR	1 X Married 2	= "		=	Vidowed	1
City New Westminster	Prov./Terr. Postal code BC V3M 0A1	4 Divorced 5	Separate	:d	6 ∐ S	Single	
Information about Enter your province or territory of	ut your residence	Informati common-law pa	on about y				
residence on <b>December 31, 2012</b> :	British Columbia	Enter his or her SIN:			38-423		
If your province or territory of residence changed in 2012, enter the date of	Year Month Day	Enter his or her first name	<b>:</b> :	Yingxu			
your move:  Is your home address the same as		Enter his or her net incom to claim certain credits:	e for 2012			26,3	18 84
your mailing address?	Yes No X	Enter the amount of unive		·e			
Enter the province or territory where you <b>currently</b> reside if it is not the		benefit (UCCB) from line of his or her return:					
same as your mailing address above:  If you were self-employed in 2012,		Enter the amount of UCC from line 213 of his or her					
enter the province or territory of self-employment:	British Columbia	Tick this box if he or she	was self-empl	loyed in 201	2:		1 🗌
	ent of Canada for income tax purposes	Pers	son deceas	sed in 20	12		
in 2012, enter the date of:  Month Day	Month Day	If this return is for a dece			Year	Month	Day
entry or	ıíl	person, enter the date of  Do not use this area	death:				
Elections Occupie							
	(see the Elections Canada page in the ta	=			₩.		
				Ye	s [X] 1	No	2
Answer the following question <b>only if y</b>							
	orize the Canada Revenue Agency to given nip to Elections Canada to update the Nati			٧a	e 🗌 1	No	. □ 2
	your next return. Your information will only	_			э 🗀 .	140	
	e information with provincial/territorial elec						
political parties, as well as candidates a	t election time.						
Goods and services tax/harm	onized sales tax (GST/HST) cre	edit application					
See the guide for details.	it (including any related provincial credit)?			Ye	s 🗌 1	No	X 2



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

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

When you come to a line on the return that applies to you, go to 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 2012 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for more information)	

As a resident of Canada, you hav	e to report your inc	come from a	II sources bot	h inside ar	nd ou	ıtside Car	nada.
Total income							
Employment income (box 14 of all 7	4 slips)				101		
Commissions included on line 101 (	box 42 of all T4 slips	s)	_ 102				
Other employment income					104 -	<del>l</del>	
Old age security pension (box 18 of	the T4A(OAS) slip)				113 -	<del>l</del>	
CPP or QPP benefits (box 20 of the	T4A(P) slip)				114 -	<del>l</del>	
Disability benefits included on line 1				1			
(box 16 of the T4A(P) slip)			_ 152				
Other pensions or superannuation					115 <u>-</u>	<del>l</del>	
Elected split-pension amount (attac	h Form T1032)				116 <u>-</u>	<del>l</del>	
Universal child care benefit (UCCB)					117 <u>-</u>	<del> </del>	
UCCB amount designated to a depo	endant		_ 185				
Employment insurance and other be	enefits (box 14 of the	e T4E slip)			119 <u>-</u>	<del>-</del>	
Taxable amount of dividends (eligib	le and other than eli	gible) from ta	ıxable				
Canadian corporations (attach Sch	edule 4)				120 <u>-</u>	<del> </del>	
Taxable amount of dividends other	than eligible dividend	ds.					
included on line 120, from taxable C	Canadian corporation	าร	_ 180				1
Interest and other investment incom	<u>ne (<b>attach</b> Schedule</u>	4)			121 <u>-</u>	<del> </del>	
Net partnership income: limited or n							
Registered disability savings plan in	come				125 <u>-</u>	<del> </del>	
Rental income	Gross 160			Net	126 <u>-</u>	<del>l</del>	
Taxable capital gains (attach Scheen Support payments received	dule 3)				127 <u>-</u>	<del> </del>	
Support payments received	Total 156		Taxab	le amount	128 <u>-</u>	<del>l</del>	
RRSP income (from all T4RSP slips							
Other income Specify:					130 <u>-</u>	<del> </del>	
Self-employment income							
Business income	Gross 162	8,883 47	,	Net	135 <u>-</u>	ŀ	0 00
Professional income	Gross 164			Net	137 -	+	
Commission income	Gross 166			Net	139 <u>-</u>	<del> </del>	
Farming income	Gross 168			Net	141 <u>-</u>	<del>l</del>	
Fishing income	Gross 170			Net	143 -	<del>l</del>	
				1			
Workers' compensation benefits (bo							
Social assistance payments			145 <u>+</u>				
Net federal supplements (box 21 of	the T4A(OAS) slip)		146 <u>+</u>				1
Add lines 144, 145, and 146 (see lin	ne 250 in the guide).		=		147 - r	<u> </u>	<del></del>
Add lines 101, 104 to 143, and 147.		This	is your total	income.	150	=	0 00



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.

Protected B when completed 3

#### **Net income**

Enter your total income from line 150.		150	0 00
Pension adjustment			
(box 52 of all T4 slips and box 034 of all T4A slips) 206			
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
	208 +	-	
Title deduction (eee conceder), and allast recorptor		-	
Deduction for elected split-pension amount (attach Form T1032)	210 +	-	
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212 +	-	
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +	_	
Child care expenses (attach Form T778)	214 +	_	
	215 +	_	
Business investment loss Gross 228 Allowable deduction	217 +	_	
Moving expenses	219 +	_	
Support payments made Total 230 Allowable deduction	220 +	_	
<del></del>	221 +	_	
Deduction for CPP or QPP contributions on self-employment and other earnings			
	222 +	_ •	
Exploration and development expenses (attach Form T1229)		_	
	229 +	-	
Clergy residence deduction		-	
	232 +	<b>-</b> _	I
	233 =	. <b>-</b>	
Line 150 minus line 233 (if negative, enter "0")  This is your net income	-	<u>.</u> 234 <u>=</u>	
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the	e guide).	005	
Use the federal worksheet to calculate your repayment.		_ 235 -	$\overline{}$
Line 234 minus line 235 (if negative, enter "0")	is very not income	000	
If you have a spouse or common-law partner, see line 236 in the guide.  This	s is your net income.	. 236 ⊨	0 00
Taxable income			
Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244	_	
	248 +	_	
Security options deductions	249 +	_	
Other payments deduction			
(if you reported income on line 147, see line 250 in the guide)	250 +	_	
	251 +	_	
•	252 +	_	
•	253 +	_	
	254 +	_	
	255 +	_	
<u> </u>	256 +	-	ı
Add lines 244 to 256.	257 =	<u> </u>	

Use your taxable income to calculate your federal tax on Schedule 1 and your provincial or territorial tax on Form 428.

This is your taxable income. 260 =

000

Line 236 minus line 257 (if negative, enter "0")



# Refund or balance owing

Protected B	when	completed	
-------------	------	-----------	--

Net federal tax: ent	er the amount from	ine 58 of Schedule 1 (att	tach Schedule 1,	even if the result i	s "0")	420	
CPP contributions	payable on self-emp	loyment and other earnin	ngs ( <mark>attach</mark> Schedul	e 8)		421 <u>+</u>	
Employment insura	ince premiums paya	ble on self-employment a	and other eligible e	earnings (attach S	Schedule 13)	430 +	
Social benefits repa	ayment (amount fror	n line 235)				422 +	
Provincial or ter	ritorial tax (attach	Form 428, even if the re	esult is "0")			428 <u>+</u>	
Add lines 420, 421,	, 430, 422, and 428.			This is you	r total payable.	435 =	
Total income tax de				437		. •	
Refundable Quebe				440		. •	
	(enter your excess of	•		448		. •	
		nter your excess contribu	•	450		. •	
		ent (use the federal works	sheet)	452		. •	
-	x benefit (WITB) (att	•		453		•	
	•	Form T2038(IND))		454		. •	
Part XII.2 trust tax o	credit (box 38 of all	3 slips)		456	+	. •	
Employee and part	ner GST/HST rebate	e (attach Form GST370)		457	+	•	
Tax <b>paid</b> by instalm				476	+	. •	
Provincial or ter	ritorial credits (at	tach Form 479 if it applie	es)	479	+	•	1
Add lines 437 to 47	9.		These are your to	otal credits. 482	=		<del></del>
Line 435 minus line	e 482		This	is your refund o	r balance owing.	. =	0 00
		If the result is neg	gative, you have a	refund. If the res	sult is positive, you	u have a <b>bal</b>	ance owing
			ı	Enter th	e amount below o	n whicheve	r line applies
	▼	Conorally wa	do not oborgo or	rafund a diffarana	o of CO or loop	•	
	Defend 404	Generally, we	do not charge or	reruna a dilierenc			مامم
	Refund 484	•			Balance owing	485	0 00
				An	nount enclosed	486	
		Attack to make 4 a alkany			Danair (an Canana		
		Attach to page 1 a <b>cheq</b> online (go to <b>ww</b>	lue or money ord vw.cra.gc.ca/myμ				
		Α.	0 7.	, ,	•	•	•
Direct de	eposit – Start or o	change (see line 484 in th	ne guide)				
		rea every year. Do not o		ar if vour direct de	eposit information	has not cha	naed.
	•			•	•		
		, WITB advance payme			ayment of tax -	To start dire	ct
deposit or to char	nge account informa	tion, complete lines 460,	461, and 462 belo	DW.			
Natas Tadasa	:t				(a) into the annual		- 4-1.
		ents (including certain rel CB payments into the sa			its) into the same	account, ais	SO TICK
Branch	Institution	payments into the sa	ine account, also	tick box 491.			
number	number	Account number	ССТВ	UCCB			
460	461 46	2	463	491			
(5 digits)	(3 digits)	(maximum 12 digits)		_			
		nis return and in any doc		490 If a fe	e was charged for		s return,
attached is correct	i, complete, and fully	discloses all my income	).		complete the	tollowing:	
Sign here				Name of prep	oarer:		
	It is a serious o	ffence to make a false re	eturn.	Telephone:			
Telephone	(604) 253-3858	Date 03-06-13			er (if applicable):	489	
. 0.00.10110	(55.) 255 5550	24.0 00 00 10		1 = =	- ( -		
Do not use	497 499	<u> </u>		_	<u></u>		
this area	487 488						

T1-2012

Complete this schedule, and **attach** a copy to your return.

# Step 1 – Federal non-refundable tax credits

For more information, see the related line in the guide.

				1	ı	
Basic personal amount	claim \$10,822	300		10,822	00	1
Age amount (if you were born in 1947 or earlier)					ı	
(use the federal worksheet)	(maximum \$6,720)	301	+			2
Spouse or common-law partner amount (attach Schedule 5)		303	+			3
Amount for an eligible dependant (attach Schedule 5)		305	+			4
Amount for children born in 1995 or later						
Number of children for whom you are not claiming						
the family caregiver amount \$366 x \$2,191 =	A					
Number of children for whom you are claiming						
the family caregiver amount 352 × \$4,191 =	<u>+</u> B					
Add lines A and B.	-	367	+		ı	5
Amount for infirm dependants age 18 or older (attach Schedule 5)		306				6
CPP or QPP contributions:						
through employment from box 16 and box 17 of all T4 slips	(maximum \$2,306.70)	308	+		ı	•7
on self-employment and other earnings (attach Schedule 8)		310			_	•8
Employment insurance premiums:						-
through employment from box 18 and box 55 of all T4 slips	(maximum \$839.97)	312	+		ı	•9
on self-employment and other eligible earnings (attach Schedule 13)		317				•10
Volunteer firefighters' amount		362				11
Canada employment amount					_	
(If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,095)	363	+		ı	12
Public transit amount		364				13
Children's fitness amount		365		132		
Children's arts amount		370		100	_	
Home buyers' amount		369		100		16
Adoption expenses		313				17
Pension income amount (use the federal worksheet)	(maximum \$2,000)					18
Caregiver amount (attach Schedule 5)	(maximum \$2,000)	315				19
Disability amount (for self)		010	•			10
(Claim <b>\$7,546</b> or, if you were under 18 years of age, use the federal worksheet)		316	+		ı	20
					_	
Disability amount transferred from a dependant (use the federal worksheet)		318	+		ı	21
Interest paid on your student loans		319				22
Your tuition, education, and textbook amounts (attach Schedule 11)		323				23
Tuition, education, and textbook amounts transferred from a child		324				24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326				25
Medical expenses for self, spouse or common-law partner, and your						
	330					
Minus: \$2,109 or 3% of line 236, whichever is <b>less</b>						
Subtotal (if negative, enter "0")	= C					
Allowable amount of medical expenses for other dependants						
	<b>331</b> + D					
Add lines C and D.		332	+		ı	26
Add lines 1 to 26.		335		11,055	_	
Federal non-refundable tax credit rate		نعت	×		%	
Multiply line 27 by line 28.		338		1,658		
Donations and gifts (attach Schedule 9)		349		-,,,,,,,,		30
Add lines 29 and 30.			$\dot{\Box}$		$\Box$	
	on-refundable tax credits	350	L	1,658	33	31
				.,550	لئن	



### Step 2 – Federal tax on taxable income

Complete the appropriate column	our return. Line 32 is	Line 32 is mo	re	Line 32 is mo	re		Line 32 is mo	00 32 re
depending on the amount on line 32.	\$42,707 or less	than \$42,707 I	out	than \$85,414 I	but		than \$132,40	
		not more tha \$85,414	n	not more tha \$132,406	n			
Enter the amount from line 32.	0 00	φοσ,		ψ.σΞ,.σσ				33
Ernor the amount from the 62.	- 0 00	- 42,707	00 -	85,414	00	_	132,406	
Line 33 minus line 34 (cannot be negative)	= 0 00	=		=		=	•	35
	× 15%	× 22%		<b>c</b> 26%	<u> </u>	×	29%	
Multiply line 35 by line 36.	= 0 00	=		=		=		37
<del></del>	+ 0 00	+ 6,406	00	15,802	00	+	28,020	00 38
Add lines 37 and 38.	= 0 00	=	=	=		=		39
	Go to Step 3.	Go to Step 3	<b>3.</b>	Go to Step 3	3.		Go to Step	3.
Step 3 – Net federal tax								
•								
Enter the amount from line 39.					00_4	<del>1</del> 0		
Federal tax on split income (from line 5 of For	m T1206)		424	<u> </u>	۰ ــــــــــــــــــــــــــــــــــــ	41		1
Add lines 40 and 41.			404 =	=	<u> </u>	· _		42
Enter your total foderal non-refundable tay are	dita							
Enter your total federal non-refundable tax crefrom line 31 on the previous page.			350	1,658	33 4	13		
Federal dividend tax credit			666 <u>-</u> <b>425</b> -			44		
Overseas employment tax credit (attach Form	n T626)		426 -		_	15		
Minimum tax carryover (attach Form T691)			427			46		
Add lines 43 to 46.				= 1,658	33	-	1,658	33 47
<u>, wa iii loo to to to.</u>				.,000				
ridd iiilod to to to.				.,000		_		
Line 42 minus line 47 (if negative, enter "0")				Basic federal			0	00 48
							0	00 48
							0	00 48
Line 42 minus line 47 (if negative, enter "0")	)			Basic federal	tax 4	129 <u>=</u>		00 48
Line 42 minus line 47 (if negative, enter "0")	)			Basic federal	tax 4			<u> </u>
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209	)			Basic federal	tax 4	129 <u>=</u>		<u> </u>
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209				Basic federal	tax 4	129 <u>=</u>		49
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")				Basic federal	tax 4	129 <u>=</u>		49
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions				Basic federal	tax 4	129 <u>=</u>		49
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)				Basic federal	tax 4	129 <u>=</u>		49
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions				Basic federal	tax 4	129 <u>=</u>		49
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)  Federal political contribution tax credit (use the federal worksheet)	<b>4</b>	09		Basic federal	tax 4	429 <u>=</u> 405 <u>-</u> 406 <u>=</u>		49
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)  Federal political contribution tax credit (use the federal worksheet)  Investment tax credit (attach Form T2038(INE	<b>4</b>	09	550) 410	Basic federal	tax 4	429 <u>=</u> 405 <u>-</u> 406 <u>=</u>		49
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)  Federal political contribution tax credit (use the federal worksheet)  Investment tax credit (attach Form T2038(INE Labour-sponsored funds tax credit  Net cost	<b>4</b>	09	650) 410 <u>412 -</u>	Basic federal Federal	tax 4	429 <u>=</u> 405 <u>-</u> 406 <u>=</u>		49
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)  Federal political contribution tax credit (use the federal worksheet)  Investment tax credit (attach Form T2038(INE Labour-sponsored funds tax credit Net cost  Add lines 51, 52, and 53.	<b>[4</b> (	0 <u>9</u> (maximum \$6	650) 410 <u>412 -</u>	Basic federal	tax 4	405 <u>-</u> 406 <u>=</u> 451 552		49
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)  Federal political contribution tax credit (use the federal worksheet)  Investment tax credit (attach Form T2038(INE Labour-sponsored funds tax credit  Net cost  Add lines 51, 52, and 53.  Line 50 minus line 54 (if negative, enter "0")	(4) (2) (3) (4)	0 <u>9</u> (maximum \$6	550) 410 412 : edit 414 :	Basic federal	tax 4	429 <u>=</u> 405 <u>-</u> 406 <u>=</u> 451 552 53	0	00 50
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)  Federal political contribution tax credit (use the federal worksheet)  Investment tax credit (attach Form T2038(INE Labour-sponsored funds tax credit Net cost  Add lines 51, 52, and 53.  Line 50 minus line 54 (if negative, enter "0")  If you have an amount on line 41 above, see F	20))) 13]   Form T1206.	0 <u>9</u> (maximum \$6	550) 410 412 : edit 414 :	Basic federal	tax 4	405 <u>-</u> 406 <u>=</u> 451 552	0	00 50
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)  Federal political contribution tax credit (use the federal worksheet)  Investment tax credit (attach Form T2038(INE Labour-sponsored funds tax credit Net cost  Add lines 51, 52, and 53.  Line 50 minus line 54 (if negative, enter "0")  If you have an amount on line 41 above, see F Working income tax benefit advance payment	20))) 13]   Form T1206.	0 <u>9</u> (maximum \$6	550) 410 412 : edit 414 :	Basic federal	tax 4	429 <u>=</u> 405 <u>-</u> 406 <u>=</u> 406 <u>=</u> 4117 <u>=</u>	0	00 50 00 50
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)  Federal political contribution tax credit (use the federal worksheet)  Investment tax credit (attach Form T2038(INE Labour-sponsored funds tax credit Net cost  Add lines 51, 52, and 53.  Line 50 minus line 54 (if negative, enter "0")  If you have an amount on line 41 above, see F Working income tax benefit advance payment	20))) 13]   Form T1206.	0 <u>9</u> (maximum \$6	550) 410 412 : edit 414 :	Basic federal	tax 4	429 <u>=</u> 405 <u>-</u> 406 <u>=</u> 451 552 53	0	00 50
Eine 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)  Federal political contribution tax credit (use the federal worksheet)  Investment tax credit (attach Form T2038(INE Labour-sponsored funds tax credit Net cost  Add lines 51, 52, and 53.  Line 50 minus line 54 (if negative, enter "0")  If you have an amount on line 41 above, see Investing income tax benefit advance payment (box 10 of the RC210 slip)	20))) 13]   Form T1206.	0 <u>9</u> (maximum \$6	550) 410 412 : edit 414 :	Basic federal	tax 4	429 <u>=</u> 405 <u>-</u> 406 <u>=</u> 406 <u>=</u> 4117 <u>=</u>	0	00 50 00 50
Line 42 minus line 47 (if negative, enter "0")  Federal foreign tax credit (attach Form T2209  Line 48 minus line 49 (if negative, enter "0")  Total federal political contributions (attach receipts)  Federal political contribution tax credit (use the federal worksheet)  Investment tax credit (attach Form T2038(INE) Labour-sponsored funds tax credit	20))) 13]   Form T1206.	0 <u>9</u> (maximum \$6	550) 410 412 : edit 414 :	Basic federal	tax 4	429 <u>=</u> 405 <u>-</u> 406 <u>=</u> 451 417 <u>=</u> 415 <u>+</u>	0	54 00 55 00 55

Enter this amount on line 420 of your return.

Net federal tax 420



#### T1-2012

#### **Tuition, Education, and Textbook Amounts**

Schedule 11

For more information, see line 323 in the guide.

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

- calculate your federal tuition, education, and textbook amounts;
- determine the federal amount available to transfer to a designated individual; and
- determine the unused federal amount, if any, available for you to carry forward to a future year. alaimead by the atualant for 2012

i uition,	e	auc	atio	n, a	and	text	оок	amo	unts	cıaım	ea by	tne	student fo	or 201	2

Unused federal tuition, education, and textbook amounts from your 2011 notice 181 98 1 of assessment or notice of reassessment Eligible tuition fees paid for 2012 320 **Education and textbook amounts for 2012** Part-time student: use column B of Forms T2202, T2202A, TL11A, TL11B, and TL11C. Do not include any month that is also included in column C. Only one claim per month (maximum 12 months) **Education amount:** Number of months from column **B** Textbook amount: Number of months from column B × \$20 = Add lines 3 and 4.

Full-time student: use column C of Forms T2202, T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (maximum 12 months)

#### Education amount:

Number of months from column **C** Textbook amount: Number of months from column C  $\times$  \$65 = Add lines 6 and 7.

Add lines 2, 5, and 8. Total 2012 tuition, education, and textbook amounts Add lines 1 and 9. Total available tuition, education, and textbook amounts

Enter the amount of your taxable income from line 260 of your return if it is \$42,707 or less. If your taxable income is more than \$42,707, enter instead the result of the following calculation: amount from line 40 of your Schedule 1 divided by 15%.

11.055 50 12 Total of lines 1 to 21 of your Schedule 1 Line 11 minus line 12 (if negative, enter "0") 0 00 13

Unused tuition, education, and textbook amounts claimed for 2012 Amount from line 1 or line 13, whichever is less

Line 13 minus line 14 2012 tuition, education, and textbook amounts claimed for 2012 Amount from line 9 or line 15, whichever is **less** 

Add lines 14 and 16. Total tuition, education, and textbook Enter this amount on line 323 of Schedule 1. amounts claimed for 2012

Transfer or Carryforward of unused amount

Amount from line 10 181 98 18 Amount from line 17 19 Line 18 minus line 19 Total unused amount 181 98 20

If you are transferring an amount to another individual, continue on line 21.

Otherwise, enter the amount from line 20 on line 25.

Enter the amount from line 9. 21 (maximum \$5,000) 22 Amount from line 16 Maximum transferable Line 21 minus line 22 (if negative, enter "0")

You can transfer all or part of the amount on line 23 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to designate the individual and specify the federal amount that you are transferring to him or her on your Form T2202, T2202A, TL11A, TL11B, or TL11C.

Enter the amount on line 24 below.

Line 20 minus line 24

Note: If your spouse or common-law partner is claiming an amount for you on line 303 or line 326 of his or her Schedule 1, you cannot transfer an amount to your parent or grandparent, or to your spouse's or

common-law partner's parent or grandparent. Enter the amount you are transferring (cannot be more than line 23). Federal amount transferred 327

The person claiming the transfer should not attach this schedule to his or her return.

Unused federal amount available to carry forward to a future year

16

11





# **British Columbia Tax**

**BC428** T1 General – 2012

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

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

Step 1 – British Columbia non-refundable tax credits	
For internal use only 5609	Ì
	<u>354 00</u> 1
Age amount (if born in 1947 or earlier)	
(use provincial worksheet) (maximum \$4,356) 5808 +	2
Spouse or common-law partner amount	
Base amount 10,960 00	
Minus: his or her net income from page 1 of your return	1 0
Result: (if negative, enter "0") = (maximum \$9,964) ▶ 5812 +	3
Amount for an eligible dependant  Base amount 10,960 00	
Minus: his or her net income from line 236 of his or her return	4
Result: (if negative, enter "0") = (maximum \$9,964) ▶ 5816 +	<del></del>
Amount for infirm dependants age 18 or older	5
(use provincial worksheet) 5820 + CPP or QPP contributions:	—— <sup>5</sup>
(amount from line 308 of your federal Schedule 1) 5824 +	•6
(amount from line 300 of your federal Schedule 1)  5828 +	•7
	<b></b> • ′
Employment insurance premiums: (amount from line 312 of your federal Schedule 1)  5832 +	•8
(amount from line 317 of your federal Schedule 1) 5829 +	•9
Adoption expenses (amount from line 313 of your federal Schedule 1)  5833 +	10
	132 70 11
	100 80 12
Pension income amount (amount from line 370 or your rederal Schedule 1)  (maximum \$1,000) 5836 +	13
Caregiver amount (use provincial worksheet) 5840 +	14
Disability amount (for self)	<del></del>
(Claim \$7,285 or, if you were under 18 years of age, use the provincial worksheet)  5844 +	15
Disability amount transferred from a dependant	
(use provincial worksheet) 5848 +	16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1) 5852 +	17
Your tuition and education amounts [attach Schedule BC(S11)] 5856 +	18
Tuition and education amounts transferred from a child +	19
Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)] 5864 +	20
Medical expenses:	
Amount from line 330 of your federal Schedule 1 5868 21	
Enter \$2,020 or 3% of line 236 of your return,	
whichever is <b>less</b> .	
Line 21 minus line 22 (if negative, enter "0") = 23	
Allowable amount of medical expenses for other dependants	
(use provincial worksheet) ± 5872 ± 24	1
Add lines 23 and 24. <u>5876</u> = <u>+</u> +	25
	587 <u>50</u> 26
	<b>.06%</b> 27
	<u>586 33</u> 28
Donations and gifts:	
Amount from line 345 of your federal Schedule 9 × 5.06% = 29	
Amount from line 347 of your federal Schedule 9 × 14.7% = + 30	ı
Add lines 29 and 30. <u>5896</u> = <u>+</u> +	31
Add lines 28 and 31.	
Enter this amount on line 44. British Columbia non-refundable tax credits 6150 = 5	<u>586 33</u> 32



# Step 2 – British Columbia tax on taxable income

Complete the appropriate column				T					1					7
depending on the amount on line 33.	\$	Line 33 is 37,013 or les	s	Line 33 is moi than \$37,013 bu more than \$74,0	t not	than \$	e 33 is mo 74,028 bu than \$84,	t not	Line 33 is n than \$84,993 more than \$10	but no		Line 33 is mor than \$103,205		
Enter the amount from line 33.		0	00											34
Line 34 minus line 35	-	0	00	- 37,013	00	-	74,028	00	- 84,9	93 0	0 -	103,205	00	3
(cannot be negative)	=	0	00	=		=			=					36
	×	5.06	%	× 7.7	7%	×	10.5	5%	× 12.	29%	<u> </u>	14.7	%	3
Multiply line 36 by line 37.	=	0	00	=		=			=		_=			3
	+	0	00	+ 1,873	00	+	4,723	00	+ 5,8	74 0	0 +	8,112	00	3
Add lines 38 and 39.														
Go to Step 3.	=	0	00	_		=			=		=			4
Enter your British Columbia tax on tax Enter your British Columbia tax on spli Add lines 41 and 42.										615	_ 11 <u>+</u> =			_ 4 _ • ' _ 4;
Enterview Dritish Oshumbis as a setua	-l-l-l- 4			- 00					500 00	4.4				
Enter your British Columbia non-refund	dable tax c	realts from	1 line	9 32.					586 33	. 44				
British Columbia dividend tax credit:	Drovincio	I Markaba	<b>~</b> 4				<b>6152</b> +			41	-			
<u>Credit calculated for line 6152 on the</u> British Columbia overseas employmen			eı				0192 +			• 4 <del>!</del>	)			
Amount calculated for line 46 on the			<i>†</i>				6153 +			• 46	3			
British Columbia minimum tax carryov		Workerioc	<i>,</i> ,,				0.00			. • '	•			
Amount from line 427 of your federal		1			<b>v</b> 3	3 7% –	6154 +			• 47	7			
Add lines 44 to 47.	Conodaio			<u> </u>	<del>/ 0</del>	J.1 70 -	=		586 33	•	_	586	33	4
ine 43 minus line 48 (if negative, ente	er "O")						_		333 33		=		00	-
British Columbia additional tax for mini	•	urposes:								-	_	<u>~</u>		
Amount from line 117 of Form T691					× 3	3.7% =	:				+			5
Add lines 49 and 50.						J 70				-	=			- 5
Provincial foreign tax credit from Form	T2036									•	_			- 5
ine 51 minus line 52										•	=			5
BC tax reduction  If your net income (line 236 of your ret Otherwise, enter "0" on line 60 and co			),50	<b>7</b> , complete the	e fol	lowing	calcula	ion.						
Basic reduction					clair	n \$403	_		403 00	54				
Enter your net income from line 236 of	your retur	n.					55							
Base amount				<u>-</u>	17,9	13 00	56							
ine 55 minus line 56 (if negative, ente	er "0")			<u> =</u>			57							
Applicable rate				×		3.2%	58		ı					
Multiply line 57 by line 58.				<u>=</u>			. <b>-</b>			59			ı	
ine 54 minus line 59 (if negative, ente							. =		403 00	. ▶	_	403		-
ine 53 minus line 60 (if negative, ente	er "0")									-	=	0	00	_ 6
agging toy gradit from Form FIN 5400	Cor Form	EINI E 40D											ı	. 6
ogging tax credit from Form FIN 5429 ine 61 minus line 62 (if negative, ente		TIIN 542P								-	-	<u> </u>	00	-
ano or minus into oz (ii negative, ente	, 0 /									-	=		100	- ۷

Continue on the next page. ▶



# Step 3 – British Columbia tax (continued)

Enter the amount from line 63 on the previous page.		-			64
British Columbia political contribution tax credit					
Enter your British Columbia political contributions made in 2012.	6040	65			
Credit calculated for line 66 on the <i>Provincial Worksheet</i>	(maximum \$500)	)			66
Line 64 minus line 66 (if negative, enter "0")			=	0 00	67
British Columbia employee investment tax credits					
Enter your employee share ownership plan tax credit from Certificate ESOP 20.	6045	•68			
Enter your employee venture capital tax credit from Certificate EVCC 30.	6047 +	•69			
Add lines 68 and 69. (maximum \$2,000	) =	. ▶			70
Line 67 minus line 70 (if negative, enter "0")		_	=	0 00	71
British Columbia mining flow-through share tax credit					
Enter the tax credit amount calculated on Form T1231.		6881			•72
Line 71 minus line 72 (if negative, enter "0")					
Enter the result on line 428 of your return.	British Columbia tax	<u> </u>	=	0 00	73





#### **British Columbia Credits**

BC479

T1 General - 2012

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

### British Columbia seniors' home renovation tax credit

If, on December 31, 2012, you and your spouse or comm separate principal residences for medical reasons, and you					
the seniors' home renovation tax credit individually, tick <b>b</b>		6089			
Enter your home renovation expenses from line 5 of your Schedule BC(S12).	(maximum \$10,000) 2015		100/		1 4
or your Scriedule BC(S12).	(maximum \$10,000) <u>6048</u>		× 10% =		1
British Columbia venture capital tax	credit				
Enter your venture capital tax credit from Certificate <b>SBV</b>	C 10				
for shares acquired in 2012.		6049		· 2	
Enter your venture capital tax credit from Certificate SBV					
purchased during the first 60 days of 2013 that you <b>elect</b>		6050 <u>+</u>		_ •3	
Enter your unused venture capital tax credit from previous					
your most recent notice of assessment or notice of reasses Add lines 2, 3, and 4.	(maximum \$60,000)	+		_ 4	۔ ا
Add lines 2, 3, and 4.	(maximum \$00,000)	=		. <b>+</b>	5
<b>British Columbia mining exploration</b>	n tax credit				
Enter your mining exploration tax credit from Form T88.				6051 +	
Enter your mining exploration tax credit allocated from a p	partnership from Form T88.	6053		. 7	
British Columbia training tax credit					
Enter your training tax credit for individuals from Form T1	014.	6055	1	8	
Enter the amount from line 4 of Form T1014-1, <i>British</i>				_ •	
Columbia Training Tax Credit (Employers).		6056 +		•9	
Enter the amount from line 4 of Form T1014-2, <i>British</i>					
Columbia Shipbuilding and Ship Repair Industry Tax					
Credit (Employers).		<u>6063</u> <u>+</u>		_ •10	Ι
Add lines 8, 9, and 10.		=		<b>▶</b> <u>+</u>	11

Add lines 1, 5, 6, and 11.

Enter the result on line 479 of your return.

**British Columbia credits** 

#### CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2012

• Use this form if you had any investment income or investment expenses for 2012.

Part 1 – Investment expenses claimed on your 2012 return

- 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 2012, you should still complete this form if you had any investment income or expenses in 2012.
- 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, call 1-800-959-8281.

#### Not

If you have capital gains other than from the disposition of qualified farm property, qualified fishing property or qualified small business corporation shares in 2012, you should start by completing Chart A on the back of this form to determine if you have additional investment income to include when you calculate your CNIL.

_				1				
+				2				
<u>+</u>				3				
<u>+</u>				4				
+				5				
<u>+</u>				6				
<u>+</u>		0	00	7				
Ξ				▶ _			A	
			1					
_				8				
<u>+</u>				9				
<u>+</u>				10				
] <u>+</u>				11				
<u>+</u>				12				
<u>+</u>				13				
Ξ				▶ _			В	
3	<u>++++</u> + <u>+=</u>	+ + + + + + = + + + +	+ 0 = + + + + +	+ + + + + + + + 0 00 = - + + + + +	+ 2 + 3 + 4 + 5 + 6 + 000 7 = ► 8 + 9 + 10 + 11 + 12 + 13	± 2 + 3 + 4 + 5 + 6 + 000 7 = 8 + 9 + 10 + 11 + 12 + 13	+ 2 + 3 + 4 + 5 + 6 + 000 7 =	+

#### Other investment expenses -

Include: • repayments of inducements • repayments of refund interest • the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000) • sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5) • foreign non-business tax under subsections 20(11) and 20(12) • life insurance premiums deducted from property income • capital cost allowance claimed on certified films and videotapes • farming or fishing losses claimed by a non-active partner or a limited partner

Do not include: • expenses incurred to earn business income • repayment of shareholders' loans deducted under paragraph 20(1)(j) • interest paid on money borrowed to: i) buy an income-averaging annuity contract; ii) pay a premium under a registered retirement savings plan; iii) make a contribution to a registered pension plan; and iv) make a contribution to a deferred profit-sharing plan

#### Other property income

Include: • amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9) • home insulation or energy conversion grants under paragraph 12(1)(u) • payments received as an inducement or reimbursement • income from the appropriation of property to a shareholder • farming and fishing income reported by a non-active or a limited partner • other income from a trust • allowable capital losses included in partnership losses of other years after 1985 • amounts withdrawn from Agrilnvest Fund 2 • CPP death benefit payments reported on your T1 return

**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

**UFile** 

Protected B when completed

— Part 3 – Cumulative net investment loss (CNIL)					
Total investment expenses claimed in 2012 (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 2011. If you did not complete Form T936 for 2011, see note 1 below	+		15	1	
Cumulative investment expenses (total of lines 14 and 15)	=		<b>■</b> ▶		16
Total investment income reported in 2012 (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 2011. If you did not complete Form T936 for 2011, see note 2 below		1,744 63 1,744 63	_	1,744 6	<u>3</u> 19
Cumulative net investment loss (CNIL) to December 31, 2012 (line 16 minus line 19; if negative, en If you are claiming a capital gains deduction on your 2012 return, enter the amount from line C on line 2 of Form T657 for 2012.	,		··· <u>=</u>	0 00	<u>0</u> C
Notes					
<ol> <li>To calculate your total investment expenses from previous years, complete Part 1 of Form T936 investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and en</li> </ol>				in which you	u had
2. To calculate your <b>total investment income from previous years</b> , complete Part 2 of Form T936 for investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter	•			which you h	nad

— Chart A —		
		1
Enter the amount from line 199 of Schedule 3 (if negative, show it in brackets)		_ ' _ 2
	T	
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	0 3
	<u> </u>	=
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)		
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		
Line 5 <b>plus</b> line 6 (if negative, enter "0")		
Enter 1/2 of line 7	_	8
Line 4 minus line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete		<b>–</b> ~
lines 10 to 14, and enter "0" on line 15.	<u> </u>	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
amount nom a 13 sip, complete lines 11 to 13 below. Otherwise, enter 0 of fine 14.		_ 10
Enter the amount from box 21 of all 2012 T3 slips	1	
Enter the amount from box 30 of all 2012 T3 slips		
Line 11 <b>minus</b> line 12	3	
Enter 1/2 of line 13	1	14
Additional investment income (line 10 minus line 14; if negative, enter "0")	= 0.00	0 15

Privacy Act, Personal Information Bank number CRA PPU 005



#### T1 – 2012

Line 135 - Business income

#### Federal Worksheet

Use the following charts to make your calculations according to the line instructions in the *General Income Tax and Benefit Guide*. Keep this worksheet for your records. **Do not attach it to the return you send us.** 

	Gross income	Net income
super e-solutions	8,883 47	
Total =	8,883 47	
Line 365 - Children's fitness amount		
Cinicis infiess amount		
Name of dependant: Xiaoyun		
Royal city Curling Club	132 70	
Total of fees paid in 2012 relating to the cost of registering the child in a prescribed program		
of physical activity (maximum of \$500 per child)	= 132 70	
Children with disabilities (additional amount of \$500 if the fees are at least \$100)	+	
Total eligible for this child	•	<b>→</b> 132 70
	Total	= 132 70
Amount claimed by your spouse (line 365 of his or her Schedule 1)		
Carry the result to line 365 of the T1 Income Tax Return.		
Childre	n's fitness amount	= 132 70

**Note:** You may have paid an amount that would qualify to be claimed as child care expenses (line 214) and the children's fitness amount. If this is the case, you must first claim this amount as child care expenses. Any unused part can be claimed for the children's fitness amount as long as the requirements are met.

Note: If an expense is eligible for the children's fitness amount, it is not eligible for the children's arts amount (line 370).

#### Line 370 - Children's arts amount

Name of dependant: Xiaoyun 100 80 **Badminton** Total of fees paid in 2012 relating to the cost of registration or membership of the child in a prescribed program of artistic, cultural, recreational, or developmental activity. 100 80 (maximum of \$500\$ per child) Children with disabilities (additional amount of \$500 if the fees are at least \$100) Total eligible for this child 100 80 Total Amount claimed by your spouse (line 370 of his or her Schedule 1) Carry the result to line 370 of the T1 Income Tax Return. Children's arts amount 100 80

Eligible expenses do not include amounts that can be claimed as the federal children's fitness amount or as a deduction by any individual, such as the child care expenses deduction (line 214). As well, eligible expenses do not include amounts that have been claimed as a tax credit by any individual.



T1-2012

#### **Working Income Tax Benefit**

Schedule 6

For more information, see line 453 in the guide. Complete this schedule, and attach a copy to your return to claim the working income tax benefit (WITB) if you meet all of the following conditions in 2012:

- you were a resident of Canada throughout the year;
- you earned income from employment or business; and
- at the end of the year, you were 19 years of age or older, or you resided with your spouse or common-law partner or your child.

The WITB is calculated based on the working income (calculated in Part A below) and your adjusted family net income (calculated in Part B below). You can claim the basic WITB (Step 2) if the working income (amount on line 8 below) is more than \$4,750. If you are eligible for the WITB disability supplement (Step 3), your working income (amount on line 7 below) must be more than \$2,295. Also, if your adjusted family net income is less than the amount specified in the chart on the next page, you need to complete this form to find out if you are entitled to the WITB. If your adjusted family net income is more than the amount specified in the chart on the next page, you are not entitled to the WITB.

#### You cannot claim the WITB if in 2012:

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year; or
- you were confined to a prison or similar institution for a period of at least 90 days during the year.

Step 1 - Calculating your working income and adjusted family net income

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, 2012.

#### Do you have an eligible dependant? Do you have an eligible spouse? 382 Part A – Working income Column 1 Column 2 Complete columns 1 and 2 if you had an eligible spouse on You Your eligible December 31, 2012. Otherwise, complete column 1 only. spouse Employment income and other employment income reported on line 101 3 and line 104 of the return 383 + Taxable part of scholarship income reported on line 130 384 + Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses) 5 Tax-exempt part of working income earned on a reserve or an allowance 6 received as an emergency volunteer 385 Add lines 3 to 6. Enter the amount even if the result is "0". 7 22.862 84 8 Add the amounts from line 7 in columns 1 and 2. Working income Part B – Adjusted family net income Net income amount from line 236 of the return 9 26.318 84 9 Tax-exempt part of all income earned/received on a reserve or an allowance received as an emergency volunteer 388 + 10 389 Total of universal child care benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included on line 232 of the return) 26,318 84 12 Add lines 9, 10, and 11. Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return) 13 13 14 390 26.318 84 14 Line 12 minus line 13 (if negative, enter "0") Add the amounts from line 14 in columns 1 and 2. Adjusted family net income 26,318 84 15 391 Are you claiming the basic WITB? If yes, complete Step 2 on the next page. Are you claiming the WITB disability supplement

392

394

Yes

Yes

 $NO|X|_2$ 

If **yes**, complete Step 3 on the next page.

If yes, he or she must complete steps 1 and 3 on a separate Schedule 6.

for yourself?

Does your eligible spouse qualify for the disability

amount for himself or herself?



#### Step 2 – Calculating your basic WITB

If you had an eligible spouse, only **one of you** can claim the basic WITB. However, the individual who received the WITB advance payments for 2012 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Amount from line 8 in Step 1			16	
Base amount		4,750	<u>00</u> 17	
Line 16 minus line 17 (if negative, enter "0")	=		18	
Rate	×	21%	<u>5</u> 19	
Multiply line 18 by line 19.	=		20	
If you had neither an eligible spouse nor an eligible dependant, enter \$1,206.  If you had an eligible spouse or an eligible dependant, enter \$1,914.			21	
Amount from line 20 or line 21, whichever is less			_ • _	22
Amount from line 15 in Step 1			23	
Base amount: If you had neither an eligible spouse nor an eligible dependant, enter \$12,059. If you had an eligible spouse or an eligible dependant, enter \$16,254.	<u>-                                      </u>		24	
Line 23 minus line 24 (if negative, enter "0")	=		25	
Rate	×	17%	<u></u> 26	
Multiply line 25 by line 26.	=		_ <b>-</b>	 27
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.			_ =	28

#### Step 3 – Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your supplement. However, if you had an eligible spouse and **both** of you qualify for the disability amount, your spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her supplement and enter the amount on line 453 of his or her return.

Enter the amount from line 7 in column 1 of Step 1.		29	
Base amount	<u> </u>	<u>,295 00</u> 30	
Line 29 minus line 30 (if negative, enter "0")	<u>=</u>	31	
Rate	×	<u>21%</u> 32	
Multiply line 31 by line 32.	<u>=</u>	33	
Amount from line 33 or \$540, whichever is less		<b>&gt;</b>	34
Amount from line 15 in Step 1		35	
Base amount: If you had neither an eligible spouse nor an eligible dependant, enter \$19,154. If you had an eligible spouse or an eligible dependant, enter \$27,511.	<u>-</u>	36	
Line 35 minus line 36 (if negative, enter "0")	<u>=</u>	37	
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 8.5%. Otherwise, enter 17%.	×	38	
Multiply line 37 by line 38.	<u>=</u>	<b>&gt;</b>	39
Line 34 minus line 39 (if negative, enter "0")		<u> </u>	40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".		<u>+</u>	41
Add lines 40 and 41.			
Enter this amount on line 453 of your return.		<b> </b>	42

Adjusted family net income levels	You had neither an eligible spouse nor	You had an eligible spouse or
Basic WITB Adjusted family net income (line 15 in Step 1)	an eligible dependant less than \$19,154	an eligible dependant less than \$27,513
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$22,331	less than \$30,688
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)		less than \$33,864