Tax return for 2019 prepared for Hongyu Ji by *UFile.ca* 

# **Executive summary**

for 2019 taxation year



Taxpayer

First name
Last name
Social insurance number
Date of birth
Province of residence
Street
City
Province
Postal code
Home phone number
Work phone number
Email address

Γαλράγοι
Hongyu
Ji
738-423-185
18-05-1969
British Columbia
89-935 Ewen Ave
New Westminster
British Columbia
V3M 0A1
6042533858
7788878868
harry@superesolutions.com

Yingxu
Rong
738-423-219
06-03-1969
British Columbia
89-935 Ewen Ave
New Westminster
British Columbia
V3M 0A1
6042533858

# Federal return

		Taxpayer	Spouse	Total for the couple
Total income	15000	(3,435)	43,683	40,248
Net income	23600		41,575	41,575
Taxable income	26000		41,575	41,575
Marginal tax rate		0%	22%	
Average tax rate (total income taxes paid ÷	total income)	0.0%	6.8%	
Total tax payable	43500		2,957	2,957
Balance due (refund)	48400 or 48500		(2,359)	(2,359)
Canada child benefit				
GST/HST credit		439		439
Alternative minimum tax				
Total AMT credit to carry over				
Total RRSP deduction limit - 2020		0	68,257	68,258
Unused RRSP contributions				
Cumulative net investment loss (CNIL)				
Total instalments payable in 2020				

# Tax return Summary - Combined for 2019 taxation year



First name			Taxpay	ver .		Spou	ıse		
Social Insurance number	First name	Hongyu			Ying	jxu			
Date of birth	Last name	Ji			Ron	g			
Province   British Columbia   Debta Columb									
Street   S									
New Westminster	Province of residence								
Province   Province   Protect   V3M 0A1   V3		wen Ave		89-9	35 Ewen Ave				
Postal code   V3M OA1	City								
Home phone number	Province		olumbia						
Total income		V3M 0A1			V3M	0A1			
Total income	·	60425338	358		6042	2533858			
Total income									
Total income	Email address	harry@su	uperesolutio	ons.com					
Employment income   101000   101000   101000   101000   101000   101000   101000   101000   101000   101000   101000   101000   101000   101000   1010000   1010000   1010000   1010000   1010000   1010000   1010000   1010000   1010000   1010000   1010000   10100000   10100000   10100000   101000000   10100000000		<b>Federal</b>	return						
Employment income   10100	Total income			Taxpayer	Sı	oouse		Total	
Interest and other investment income   12100   97   32   +	Employment income		10100	, ,	•	1	=	43,683	05
Net income   Pension adjustment   20600			12100	97 32	+		=	97 3	32
Net income   Pension adjustment   20600	Net business income		13500	(3,532 43)	+	0 00	=	(3,532	<u>43)</u>
Net income   Pension adjustment   20600	Add lines 10100, 10400 to 11900, 12000 to 14300, and 1	4700.							
Pension adjustment			15000	(3,435 11)	+	43,683 05	<b>└</b>	40,247	94
Registered pension plan deduction 20700	Net income								
Deduction for CPP and QPP enhanced contributions	Pension adjustment		20600		+	4,095 00	=	4,095	<u>00</u>
Add lines 20700 to 22400, 22900, 23100, and 23200.   23300	Registered pension plan deduction		20700		+	2,047 40	=		
Line 15000 minus line 23300 (if negative, enter "0")	Deduction for CPP and QPP enhanced contributions		22215		+	60 27	=	60 2	27_
This is your net income before adjustments. 23400 Line 23400 minus line 23500 (if negative, enter "0") This is your net income. 23600  Taxable income Line 23600 minus line 25700 (if negative, enter "0") This is your taxable income. 26000  This is your taxable income. 26000  Federal non-refundable tax credits  Basic personal amount 30300 12,069 00 + 12,069 00 = 24,138 00 Spouse or common-law partner amount 30300 + 12,069 00 = 12,069 00 = 12,069 00 CPP or QPP contributions: through employment 30800 + 1,989 06 = 1,989 06 Employment Insurance premiums 31200 + 688 71 688 71 Canada employment amount 31260 + 1,222 00 = 1,222 00 Medical expenses for self, spouse or common-law partner, and your child 3309 201 66 + 201 66 Add lines (A) and 33199 33200 201 66 + 28,037 77 = 40,308 43 Multiply the amount on line 33500 by 15%. 33800 1,840 60 + 4,205 67 = 6,046 27 Total of donations (Line 15 of Schedule 9)  Net federal tax	Add lines 20700 to 22400, 22900, 23100	), and 23200.	23300		+	2,107 67	=	2,107	<u> 37</u>
Line 23400 minus line 23500 (if negative, enter "0")  This is your net income.  Line 23600 minus line 25700 (if negative, enter "0")  This is your taxable income.  Ederal non-refundable tax credits  Basic personal amount  Spouse or common-law partner amount  Spouse or common-law partner amount  Canada employment amount  Medical expenses for self, spouse or common-law partner, and your child  Subtotal (if negative, enter "0")  Add lines (A) and 33199.  Add lines 30000 to 33200.  Add lines 30000 to 33200.  Multiply the amount on line 33500 by 15%.  Total of donations (Line 15 of Schedule 9)  Net federal tax   A 1,575 38   41,575 38		diuatmanta	22400	1		44 575 20		44 575	20
Taxable income  Line 23600 minus line 25700 (if negative, enter "0") This is your taxable income.  Basic personal amount Spouse or common-law partner amount CPP or CPP contributions: through employment Sanda employment amount Medical expenses for self, spouse or common-law partner, and your child Subtotal (if negative, enter "0") Add lines 30000 to 33200.  Add lines 30000 to 33200.  Multiply the amount on line 33500 by 15%.  Total of donations (Line 15 of Schedule 9)  Net federal tax   Total federal non-refundable tax credits: add lines 33800 and 34900.  Total federal non-refundable tax credits: add lines 33800 and 34900.  Total of donations (Line 15 of Schedule 9)  Net federal tax  Taxable  0 00	-	iajustinents.	23400		$\overline{}$	41,575 36		41,575	<u> </u>
Line 23600 minus line 25700 (if negative, enter "0")		net income.	23600	0 00	+	41,575 38	<u> </u>	41,575	38
Federal non-refundable tax credits         30000 period         41,575   38 period	Taxable income								_
Pederal non-refundable tax credits   Sasic personal amount   30000   12,069 00   + 12,069 00   = 24,138 00									
Basic personal amount 30000 12,069 00 + 12,069 00 = 24,138 00 Spouse or common-law partner amount 30300 + 12,069 00 = 12,069 00 CPP or QPP contributions: through employment 30800 + 1,989 06 = 1,989 06 Employment Insurance premiums 31200 + 688 71 = 688 71 Canada employment amount 31260 + 1,222 00 = 1,222 00 Medical expenses for self, spouse or common-law partner, and your child 33099 201 66 + = 201 66 Subtotal (if negative, enter "0") (A) 201 66 + = 201 66 Add lines (A) and 33199. 33200 201 66 + = 201 66 Add lines 30000 to 33200. 33500 12,270 66 + 28,037 77 = 40,308 43 Multiply the amount on line 33500 by 15%. 33800 1,840 60 + 4,205 67 = 6,046 27 Total of donations (Line 15 of Schedule 9) Donations and gifts 34900 Net federal tax		ole income.	26000	0 00	+	41,575 38]	⊨	41,575	38
Spouse or common-law partner amount       30300       + 12,069 00       = 12,069 00         CPP or QPP contributions: through employment       30800       + 1,989 06       = 1,989 06         Employment Insurance premiums       31200       + 688 71       = 688 71         Canada employment amount       31260       + 1,222 00       = 1,222 00         Medical expenses for self, spouse or common-law partner, and your child       33099       201 66       + = 201 66         Subtotal (if negative, enter "0")       (A)       201 66       + = 201 66         Add lines (A) and 33199.       33200       201 66       + = 201 66         Add lines 30000 to 33200.       33500       12,270 66       + 28,037 77       = 40,308 43         Multiply the amount on line 33500 by 15%.       33800       1,840 60       + 4,205 67       = 6,046 27         Total of donations (Line 15 of Schedule 9)       + 247 00       = 247 00       = 247 00         Donations and gifts       34900       + 43 63       = 6,089 90         Net federal tax	Federal non-refundable tax credits			1					
CPP or QPP contributions: through employment       30800       + 1,989 06       = 1,989 06         Employment Insurance premiums       31200       + 688 71       = 688 71         Canada employment amount       31260       + 1,222 00       = 1,222 00         Medical expenses for self, spouse or common-law partner, and your child       33099       201 66       +	Basic personal amount		30000	12,069 00	+				
Employment Insurance premiums  Canada employment amount  31260  Medical expenses for self, spouse or common-law partner, and your child  Subtotal (if negative, enter "0")  Add lines (A) and 33199.  Add lines 30000 to 33200.  Add lines 30000 to 33200.  Multiply the amount on line 33500 by 15%.  Total of donations (Line 15 of Schedule 9)  Net federal tax   + 688 71 = 688 71  + 1,222 00 = 1,222 00  201 66  + 2201 66  + 201 66  + 28,037 77 = 40,308 43  1,840 60 + 4,205 67 = 6,046 27  4,247 00 = 247 00  1,840 60  + 4,249 30  - 4,249 30  Net federal tax					+		=		
Canada employment amount  Medical expenses for self, spouse or common-law partner, and your child  Subtotal (if negative, enter "0")  Add lines (A) and 33199.  Add lines 30000 to 33200.  Multiply the amount on line 33500 by 15%.  Total of donations (Line 15 of Schedule 9)  Donations and gifts  Total federal non-refundable tax credits: add lines 33800 and 34900.  Net federal tax	• • •				+		=		
Medical expenses for self, spouse or common-law partner, and your child       33099       201 66       +       =       201 66         Subtotal (if negative, enter "0")       (A)       201 66       +       =       201 66         Add lines (A) and 33199.       33200       201 66       +       =       201 66         Add lines 30000 to 33200.       33500       12,270 66       +       28,037 77       =       40,308 43         Multiply the amount on line 33500 by 15%.       33800       1,840 60       +       4,205 67       =       6,046 27         Total of donations (Line 15 of Schedule 9)       +       247 00       =       247 00         Donations and gifts       34900       +       43 63       =       43 63         Total federal non-refundable tax credits: add lines 33800 and 34900.       35000       1,840 60       +       4,249 30       =       6,089 90         Net federal tax	• •				+		=		
your child  Subtotal (if negative, enter "0") (A)  Add lines (A) and 33199. 33200  Add lines 30000 to 33200. 33500  Multiply the amount on line 33500 by 15%. 33800  Total of donations (Line 15 of Schedule 9)  Donations and gifts  Total federal non-refundable tax credits: add lines 33800 and 34900. 35000  Net federal tax	, ,		31260		+	1,222 00	=	1,222	<u> </u>
Subtotal (if negative, enter "0") (A) 201 66 + = 201 66  Add lines (A) and 33199. 33200 201 66 + = 201 66  Add lines 30000 to 33200. 33500 12,270 66 + 28,037 77 = 40,308 43  Multiply the amount on line 33500 by 15%. 33800 1,840 60 + 4,205 67 = 6,046 27  Total of donations (Line 15 of Schedule 9) + 247 00 = 247 00  Donations and gifts 34900  Total federal non-refundable tax credits: add lines 33800 and 34900. 35000  Net federal tax		er, and							
Add lines (A) and 33199. 33200 201 66 + = 201 66 Add lines 30000 to 33200. 33500 12,270 66 + 28,037 77 = 40,308 43  Multiply the amount on line 33500 by 15%. 33800 1,840 60 + 4,205 67 = 6,046 27  Total of donations (Line 15 of Schedule 9) + 247 00 = 247 00  Donations and gifts 34900  Total federal non-refundable tax credits: add lines 33800 and 34900. 35000  Net federal tax	•								
Add lines 30000 to 33200. 33500	` `	•							
Multiply the amount on line 33500 by 15%. 33800	•	•							
Total of donations (Line 15 of Schedule 9)									
Donations and gifts 34900 + 43 63 = 43 63  Total federal non-refundable tax credits:	• •	3500 by 15%.	33800	1,840 60					
Total federal non-refundable tax credits:			0.4000		+				
add lines 33800 and 34900. <b>35000</b> 1,840 60 + 4,249 30 = 6,089 90 Net federal tax			34900		<del>†</del>	43 63	<del>-</del>	43 (	33
Net federal tax			35000	1.840 60	ļ.	4.249 30		6.089	90
				.,0.0,00		.,0 00		2,000	ت
Tax on taxable income (C) $+$ 6,236 31 = 6,236 31	Tax on taxable income		(C)		+	6,236 31	=	6,236	31
Add lines (C) and 40424. 40400 + 6,236 31 = 6,236 31		and 40424							
Enter the amount from line 35000. $\frac{1,840}{60} + \frac{4,249}{4} = \frac{30}{6,089} = \frac{6,089}{90}$		,		1.840 60					
Add lines 35000 to 40427.		000 to 40427.							
Basic federal tax (if negative, enter "0") 42900 + 1,987 01 = 1,987 01			42900						

Tay return	Summary	- Combined	for 2010	taxation year
rax return	Summarv	- Combined	101 2019	taxation vear

	,						
			Taxpayer		Spouse		Total
	Federal tax	40600		+	1,987 01	=	1,987 01
Line	40600 minus line 41600 (if negative, enter "0")	41700		+	1,987 01	=	1,987 01
<b>Refund or Balan</b>	ce owing						
Net federal tax:	add lines 41700, 41500 and 41800.	42000	0 00	+	1,987 01	=	1,987 01
Provincial or territoria	al tax	42800	0 00	<u>+</u>	970 01	=_	970 01
	This is your total payable.	43500	0 00	Ł	2,957 02	Ł.	2,957 02
Total income tax deduc	cted	43700		+	5,315 56	=	5,315 56
CPP overpayment		44800		+	0 02	=	0 02
	These are your total credits.	48200		+	5,315 58	=	5,315 58
	Line 43500 minus line 48200			+	(2,358 56)	=	(2,358 56)
	Refund	48400	0 00	+	2,358 56		2,358 56
	Balance owing	48500	0 00	ŧ	0 00		0 00
<b>Additional inform</b>	mation						
Marginal tax rate			0%		22%		
Average tax rate (total i	income taxes paid ÷ total income)		0.0%		6.8%		
GST/HST credit			438 58	+		=	438 58
Total RRSP deduction	limit - 2020		0 34	+	68,257 40	=	68,257 74

# Tax return Summary for 2019 taxation year

Total RRSP deduction limit - 2020



Taxpayer

		axpaye	<b>3</b> 1
First name	Hongyu		
Last name	Ji		
Social insurance number	738-423-185		
Date of birth	18-05-1969		
Province of residence	British Columb	a	
Street	89-935 Ewen A	ve	
City	New Westmins	ter	
Province	British Columb	а	
Postal code	V3M 0A1		
Home phone number	6042533858		
Work phone number	7788878868		
Email address	harry@superes	olutio	ns.com
Federal re	eturn		
Total income			Taxpayer
Interest and other investment income	1210	0 +	97 32
Net business income	1350	0 +	(3,532 43)
Add lines 10100, 10400 to 14300, and 14700.	This is your total income. 1500	0 = _	(3,435 11)
Net income			
Line 23400 minus line 23500 (if negative, enter "0")	This is your net income. 2360	0 =	0 00
Taxable income			
Line 23600 minus line 25700 (if negative, enter "0")	This is your taxable income. 2600	0 =	0 00
Federal non-refundable tax credits			
Basic personal amount	3000	0	12,069 00
Medical expenses for self, spouse or common-law partner, and your child	33099 201 66		_
Subtotal (if negative, enter "0")	(A) = 201 66		
	Add lines (A) and 33199. 3320		201 66
	Add lines 30000 to 33200. 3350		
· · · · · · · · · · · · · · · · · · ·	y the amount on line 33500 by 15%. 3380		1,840 60
Total federal non-refundable tax credits:	add lines 33800 and 34900. <b>3500</b>	0 = _	1,840 60
Enter the amount from line 35000.	350001,840 60_		4 0 40 00
Defined on Deleves suring	Add lines 35000 to 40427.		1,840 60
Refund or Balance owing		•	مامم
Net federal tax:	add lines 41700, 41500 and 41800. 4200		0 00
Provincial or territorial tax	4280 This is your total payable. 4350		0 00
	•	_ =	
	Refund 4840	_ =	0 00
Additional information	Balance owing 4850	0	0 00
Additional information			1
Marginal tax rate		_	0%
Average tax rate (total income taxes paid ÷ total income)		_	0.0%
GST/HST credit		_	438 58

# **■ T1** comparative summary - 2019

**UFile** 

Name Hongyu Ji

SIN 738-423-185		Date of birth	18-05-1969				
		2019	2018			2019	2018
Employment income	10100			Amount for children	30500		
Other employment income	10400			Canada caregiver amount, other dep.	30450		
Old age security pension	11300			CPP or QPP contributions - employment	30800		
CPP or QPP benefits	11400			CPP or QPP contributions - self-employment	31000		
Other pensions or superannuation	11500			El premiums - employment	31200		
Elected split-pension amount Universal child care benefit	11600 11700			El premiums - self-employment PPIP premiums paid	31217 31205		
UCCB amount designated to a dependant	11700			PPIP premiums payable on employment inc.			
Employment insurance and other benefits	11900			PPIP premiums payable on self-employment			
Taxable amount of dividends	12000			Volunteer firefighters' amount	31220		
Taxable amount of dividends other than elig.	12010			Search and rescue volunteers amount	31240		
Interest and other investment income	12100	97	84	Canada employment amount	31260		
Net partnership income	12200			Home buyers' amount	31270		
Registered disability savings plan income	12500			Home accessibility expenses	31285		
Net rental income	12600			Adoption expenses	31300		
Taxable capital gains	12700			Pension income amount	31400		
Taxable amount support payments received	12800			Disability amount (for self)	31600		
RRSP income	12900			Disability amount transferred from dependant	31800		
Other income	13000			Interest paid on your student loans	31900		
	13010	2.522		Your tuition, education, and textbook amounts			
Net business income	13500	-3,532		Tuition amounts transferred from a child	32400		
Net professional income	13700			Amounts transferred from your spouse	32600	200	200
Net commission income Net farming income	13900			Medical expenses Allowable medical expenses for other dep.	33099	202	280
Net fishing income	14100 14300			Medical deduction	33199	202	277
Workers' compensation benefits	14400			Total	33200 <b>33500</b>	12,271	12,086
Social assistance payments	14500			Total @ 15%	33800	1,841	1,813
Net federal supplements	14600			Donations and gifts	34900		
Total income	15000	-3,435	84	Total federal non-refundable tax credits	35000	1,841	1,813
Pension adjustment	20600	-3,433	04	Federal dividend tax credit		.,,,,,,,,	1,010
Registered pension plan deduction	20700			Minimum tax carryover	40425 40427		
RRSP deduction	20800			Federal foreign tax credit	40427	0	
Deduction for elected split-pension amount	21000			Federal tax	40600	0	
Annual union, professional, or like dues	21200			Federal political contribution tax credit	41000		
Universal child care benefit repayment	21300			Investment tax credit	41200		
Child care expenses	21400			Labour-sponsored funds tax credit	41400		
Disability supports deduction	21500			Line 40600 - 41600	41700		
Allowable deduction business investment loss	21700			CWB advance payments received	41500		
Moving expenses	21900			Net federal tax	42000	0	
Allowable deduction support payments made	22000			CPP contributions payable self-employment	42100		
Carrying charges and interest expenses	22100			El premiums payable on self-employment	42120		
Deduction for CPP or QPP contributions	22200			Social benefits repayment	42200		
Ded. for CPP/QPP enhanced contributions	22215			Provincial or territorial tax	42800	0	
Deduction for PPIP premiums	22300			Yukon First Nations tax	43200		
Exploration and development expenses	22400			Total payable	43500	0	
Other employment expenses	22900			Deducted at source	43700		
Clergy residence deduction Other deductions	23100			Transfer 45%	43800		
Other deductions Social benefits repayment	23200			Line 43700 - 43800	43900		
, ,	23500 _			Quebec abatement	44000		
Net income	23600 _	0	84	First Nations abat.	44100		
Canadian Forces personnel and police ded.	24400			CPP overpayment	44800		
Security options deductions	24900			Employment insurance overpayment  Climate action incentive	45000		
Other payments deduction Limited partnership losses of other years	25000			Refundable medical expense supplement	45110		
Non capital loss of other years	25100 25200			Canada workers benefit	45200 45300		
Net capital loss of other years	25300			Refund of investment tax credit	45400		
Capital gains deduction	25400			Part XII.2 trust tax credit	45600		
Northern residents deductions	25500			Employee and partner GST/HST rebate	45700		
Additional deductions	25600			School supply	46900		
Taxable income	26000	0	84	Tax paid by instalments	47600		
Basic personal amount	30000	12,069	11,809	Provincial or territorial credits	47900		
Age amount	30100	12,000	11,009	Total credits	48200	0	
Spousal or common-law partner amount	30300			Refund	48400		
				Balance owing	48500		
Amount for an eligible dependant  Canada caregiver amount	30400 30425				.0000		
Sanda Garagiral arribant	30-120						

# **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)).

# **Income Tax and Benefit Return**

T1 GENERAL – CONDENSED 2019

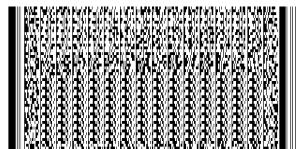
Before you start:

**UFile** 

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

#### **Step 1 – Identification and other information**

Ident	tification	Information about you						
Print your name	and address belo	ow.		Enter your social insu number (SIN):	rance		738-423-18	
Mr. Hongyu				Enter your date of birt	h:	L	Year Mor <b>1969-0</b>	nth Day <b>5-18</b>
ast name Ji				Your language of corre Votre langue de corre			English <b>X</b>	Français
Mailing address: Apt No. – Street No.	. Street name			ls this r	eturn for a d	eceased	l person?	
<b>89-935 Ewen Ave</b> PO Box	RR			Ensure the SIN inform			•	
City New Westminster		ov./Terr. BC	Postal code V3M 0A1	If this return is for a deperson, enter the dat		L	Year Mon	th Day
Email	l address			Tick the bo	Marital so ox that applies to December 3	your marita	al status on	
By providing an email address, you an otifications from the CRA and <b>agree</b>				1 X Married		mmon-law	3 Nido	owed
he guide.		<b>3c</b> under	Step 1 in	4 Divorced	5 Separate		6 Sing	
ŭ	harry@superes		·	4 Divorced		ed	6 Sing	
ŭ	• •	solutions	·	4 Divorced	5 Separate	your spo	6 Sing	le
Enter an email address:  Information about	• •	solutions ence	·	4 Divorced	5 Separate ation about y partner (if you	your spo	6 Sing	e)
Information about the province or territory of esidence on December 31, 2019: Enter the province or territory where you currently reside if it is not the	out your reside	solutions ence	·	4 Divorced  Inform common-law Enter their SIN:	5 Separate ation about y partner (if you e for 2019	your spo	6 Sing  Duse or (1 or 2 abov)  738-423-21	e)
Information about the province or territory of the province or territory where you currently reside if it is not the same as your mailing address above:  Information about the province or territory where you currently reside if it is not the same as your mailing address above:  Information about the province or territory where the province or territory where	out your reside	solutions ence	·	Inform common-law Enter their SIN: Enter their first name: Enter their net income	5 Separate ation about y partner (if you e for 2019 s: niversal child cal	your spo ticked box	6 Sing  Duse or (1 or 2 abov)  738-423-21	e) 9
Information about the province or territory of the residence on December 31, 2019: Enter the province or territory where you currently reside if it is not the same as your mailing address above: If you were self-employed in 2019, the province or territory where your business had a permanent establishment: If you became or ceased to be a resident about the province or territory where your business had a permanent establishment:	British Colu	ence mbia mbia	s.com	Inform common-law Enter their SIN: Enter their first name: Enter their net income to claim certain credit: Enter the amount of u benefit (UCCB) from I	ation about y partner (if you e for 2019 s: niversal child caline 11700	your spo ticked box Yingxu	6 Sing  Duse or (1 or 2 abov)  738-423-21	e) 9
Information about the content of the	British Colu	ence  mbia  mbia  or income	s.com	Inform common-law Enter their SIN: Enter their first name: Enter their net income to claim certain credit: Enter the amount of ubenefit (UCCB) from I of their return: Enter the amount of L	ation about partner (if you partner (if you partner consider the for 2019 still and the for 11700 person of the for 2019 still and the foreign and the f	your spo ticked box Yingxu	6 Sing  Duse or (1 or 2 abov)  738-423-21	e) 9



Do not use	e 17200			17100		
this area	1/200			17 100		

# Step 1 – Identification and other information (continued)

Please answer the following questions.

Residency information for tax administration agreements	
Did you reside on <b>Nisga'a Lands</b> on December 31, 2019? Yes 1  If <b>yes</b> , are you a citizen of the <b>Nisga'a Nation</b> ? Yes 1	No <b>X</b> 2 No <b>2</b>
Elections Canada (For more information, see "Elections Canada" under Step 1, in the guide.)  A) Do you have Canadian citizenship?	No 🗌 2
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors? Yes X 1	No 🗌 2
Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.	
Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.	
Indian Act – Exempt income	
Tick this box if you have any income that is exempt under the Indian Act.  For more information on this type of income, go to <b>canada.ca/taxes-aboriginal-peoples.</b> 1	
If you <b>tick</b> the box, get and complete Form T90, Income exempt under the Indian Act. Complete this form so that the CRA can calculate your Canada Training Credit Limit for the 2020 tax year. The information you provide may also be used to calculate your Canada Workers Benefit for the 2019 tax year, if applicable.	
Foreign property	
Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2019, was more than CAN\$100,000?	No <b>X</b> 2
If <b>yes</b> , get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.	

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

T1-2019 T1-KFS

#### **Total income**

**UFile** 

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

Interest and other investment income			12100	97 32
Business income	<u>Gross</u> 13499	27,557 40	Net 13500 _	(3,532 43)
		This is your	total income. 15000	(3,435 11)

#### **Net income**

This is your <b>net income</b> . 23600	0	00
--	---	----

#### **Taxable income**

This is your taxable income. 26000	0 00
------------------------------------	------

### Federal tax (formerly Schedule 1)

#### Part A - Federal non-refundable tax credits

Basic personal amount	:	30000	12,069 00
Medical expenses	33099 201 66		
Medical deduction claimed	;	33200	201 66
Non-refundable credit	;	33500	12,270 66
Net non-refundable credit	;	33800	1,840 60
	Total federal non-refundable tax credits	35000	1,840 60

#### **Provincial and territorial forms**

Form 428

56090		58040	10,682.00	58689	201.66	58769	201.66	58800	10,883.66
58840	550.71	61500	550.71						

Do not use this area	48700 48800	<u> </u>	48600	

RC-19-119

5000-RC i2019.1312

2019

RC-19-119

# **Income Tax and Benefit Return**

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

Step 1 – Identificat	ion and other information	вс <b>8</b>
le	dentification	Information about you
_	ame and address below.	Enter your social insurance number (SIN): 738-423-185
First name and initial Mr. Hongyu		Year Month Day Enter your date of birth: 1969-05-18
Last name Ji		Your language of correspondence: English Français Votre langue de correspondance : X
Mailing address: Apt N	lo. – Street No. Street name	Is this return for a deceased person?
89-935 Ewen Ave		Ensure the <b>SIN</b> information above is for the deceased person.
PO Box	RR	If this return is for a deceased person, Year Month Day
City New Westminster	Prov./Terr. Postal code BC V3M 0A1	enter the date of death:
E	mail address	Marital status Tick the box that applies to your marital status on December 31, 2019:
	address, you are <b>registering</b> to ons from the CRA and <b>agree</b> to the	1 X Married 2 Living common-law 3 Widowed
Terms of use under St	ep i in the guide.	4 Divorced 5 Separated 6 Single
Enter an email address: <u>har</u>	ry@superesolutions.com	Information about your spouse or common-law partner (if you ticked box 1 or 2 above)
Information	about your residence	Enter their SIN: 738-423-219
Enter your province or residence on <b>December</b>	territory of	Enter their first name: Yingxu  Enter their net income for 2019
Enter the province or to you <b>currently</b> reside if same as your mailing a	it is not the	to claim certain credits:  41,575 38
If you were self-employ enter the province or te your business had a pe establishment:	red in 2019, rritory where	Enter the amount of universal child care benefit (UCCB) from line 11700 of their return:
If you became or cease	ed to be a resident of Canada for a 2019, enter the date of:	Enter the amount of UCCB repayment from line 21300 of their return:
entry Month Day	Month Day or <b>departure</b>	Tick this box if they were self-employed in 2019:
		Do not use this area
Residency informat	ion for tax administration agre	ements
Did you reside on Nisg	a'a Lands on December 31, 2019?	Yes \( \subseteq 1 \) No \( \tilde{\times} 2 \)
If <b>yes</b> , are you a citizen	of the Nisga'a Nation?	
Do not use this area	17100	

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**UFile** 

SIN: 738 423 185

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# **Step 1 – Identification and other information (continued)**

Please answer the following questions.

A) Do you have Canadian citizenship?
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors? Yes 🗵 1 No 🗌 2
Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.
Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.
Indian Act – Exempt income
Tick this box if you have any income that is exempt under the Indian Act.  For more information on this type of income, go to <b>canada.ca/taxes-aboriginal-peoples</b> .  1
If you <b>tick</b> the box, get and complete Form T90, Income Exempt under the Indian Act. Complete this form so that the CRA can calculate your Canada training credit limit for the 2020 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2019 tax year, if applicable.
Foreign property
Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2019, was more than CAN\$100,000?
If <b>yes</b> , get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

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**Attach only the documents** (schedules, information slips, forms, or receipts) **requested** to support any claim or deduction. Keep all other supporting documents.

# Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of	all T4 slips)				10100	
Tax-exempt income for emerge	ncy services volunteers					•
(See line 10100 in the guide.)			10105			
Commissions included on line 1			10120			
Wage-loss replacement contribution (See line 10100 in the guide.)	utions		10130			
Other employment income					10400 <u>+</u>	
Old age security pension (box 1	8 of the T4A(OAS) slip)				11300 +	
CPP or QPP benefits (box 20 or						
Disability benefits included on li (box 16 of the T4A(P) slip)	ne 11400		11410			
Other pensions and superannua Worksheet for the return.)	ation (See line 11500 in the g	juide and	complete line 31	1400 in the	11500 <u>+</u>	
Elected split-pension amount (C	et and complete Form T103	2.)			11600 +	
Universal child care benefit (UC	.05) (0 .1 5000 !! )				11700 +	
UCCB amount designated to a			11701			
Employment insurance and other					11900 +	
Employment insurance maternit parental insurance plan benefits	ty and parental benefits and p	orovincial				
Taxable amount of dividends (e	ligible and other than eligible	e) from tax	able			
Canadian corporations (Comple	ete the Worksheet for the retu	.r. /			12000 <u>+</u>	
Taxable amount of dividends ot line 12000, from taxable Canad						
Interest and other investment in	come (Complete the Worksh	eet for the	e return.)		12100 <u>+</u>	97 32
Net partnership income: limited					12200 +	
Registered disability savings pla	an income (box 131 of the T4	A slip)			12500 +	
Rental income	Gross 12599			Net	12600 +	
Taxable capital gains (Complete	Schedule 3.)				12700 +	
Support payments received	Total <b>12799</b>		Taxa	ble amount		
RRSP income (from all T4RSP						
,	Specify:				13000 +	
	<u>-1 7                               </u>			-	<u> </u>	
Taxable scholarship, fellowship	s, bursaries, and artists' proje	ect grants			13010 +	
Self-employment income						
Business income	<u>Gross</u> 13499	27,557	40	Net	13500 <u>+</u>	(3,532 43)
Professional income	Gross 13699				13700 +	
Commission income	Gross 13899				13900 +	
Farming income	Gross 14099				14100 +	
Fishing income	Gross 14299				14300 +	
Workers' compensation benefits	s (box 10 of the T5007 slip)		_ 14400			
Social assistance payments	,		4.4500			
Net federal supplements (box 2						
Add lines 14400, 14500, and 14			= 14000 <u>-                                     </u>		· 14700+	
Add lines 10100, 10400 to 1140 12100 to 12500, 12600, 12700,	00, 11500 to 11700, 11900, 1	2000,	_ <del>-</del>			
13700, 13900, 14100, 14300, a		7	This is your total	l income.	15000 =	(3,435 11)

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# Step 3 – Net income

Enter your total income from line 15000 from the	previous page.			15000	(3,435 11)
Pension adjustment (box 52 of all T4 slips and	20600				
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips	s)	20700			
RRSP deduction (See Schedule 7 and attach rec	·		+	-	
Pooled registered pension plan (PRPP)  employer contributions (amount from your	20810			-	
Deduction for elected split-pension amount (Get and complete Form T1032.)		21000	+	_	
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)			+	_	
Universal child care benefit repayment (box 12 of all RC62 slips)		21300	+	_	
Child care expenses (Get and complete Form T77	78.)	21400	+		
Disability supports deduction				_	
Business investment loss Gross 21699	Allowable deduction	21700	+	_	
Moving expenses (Get and complete Form T1-M.)	)	21900	+	_	
Support payments made Total 21999	Allowable deduction	22000	+	_	
Carrying charges and interest expenses (Complete the Worksheet for the return.)		22100	+	_	
Deduction for CPP or QPP contributions on self-e earnings (Complete Schedule 8 or get and complete whichever applies.)		22200	+	•	
Deduction for CPP or QPP enhanced contribution income (Complete Schedule 8 or get and complete	s on employment e Form RC381,			-	
whichever applies.) Exploration and development expenses		22215	+	-	
(O'. I I E T1000)		22400	+	_	
Other employment expenses			+	-	
Clergy residence deduction (Get and complete Form T1223.)		22400			
Other deductions Specify:			+	-	
Add lines 20700, 20800, 21000 to 21500, 21700, 22100 to 23200.	21900, 22000, and	23300		· • -	
Line 15000 minus line 23300 (if negative, enter "0")	his is your net income	e befoi	re adjustments.	23400 =	0 00
Social benefits repayment (If you reported income is greater than \$66,375, see the repayment chart income on lines 11300 or 14600, and the amount complete the chart for line 23500 on the Workshee	on the back of your T4E at line 23400 is greater	E slip. I than \$	f you reported 377,580,	23500 -	
Line 23400 minus line 23500 (if negative enter "0			our net income	23500 -	

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Protected B when completed

# Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	24400		
Security options deductions	24900 +	- -	
Other payments deduction (Claim the amount from line 14700, unless it includes an amount at line 14600. If so, see line 25000 in the guide.)	25000 +	_	
Limited partnership losses of other years	25100 +	_	
Non-capital losses of other years	25200 +	_	
Net capital losses of other years	25300 +		
Capital gains deduction (Get and complete Form T657.)	25400 +	_	
Northern residents deductions (Get and complete Form T2222.)	25500 +	_	
Additional deductions Specify:	25600 <u>+</u>	_	
Add lines 24400 to 25600.	25700 =	_ _ <b>▶</b> <u></u>	
Line 23600 minus line 25700 (if negative, enter "0")  This i	s your taxable income.	. 26000 =	0.00

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Protected B when completed

# Step 5 – Federal tax (formerly Schedule 1)

# Part A – Federal non-refundable tax credits

Part A – Federal non-refundable tax credits				
Basic personal amount	claim \$12,069	30000	12,069 00	1
Age amount (if you were born in 1954 or earlier) (Complete the Worksheet for the return.)	(maximum \$7,494)	30100 +		2
Spouse or common-law partner amount (Complete Schedule 5.)		30300 +		3
Amount for an eligible dependant (Complete Schedule 5.)		30400 <u>+</u>		4
Canada caregiver amount for spouse or common-law partner, or eligi older (Complete Schedule 5.)	ble dependant age 18 or	30425 +		5
Canada caregiver amount for other infirm dependants age 18 or olde				
(Complete Schedule 5.)		30450 <u>+</u>		6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount.	<b>30499</b> × \$2 230 =	30500 +		7
Base CPP or QPP contributions:				-
through employment income (Complete Schedule 8 or get and complete Form RC381, whichever	applies.)	30800 <u>+</u>		• 8
on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever				
Employment insurance premiums:				
through employment from box 18 and box 55 of all T4 slips	(maximum \$860.22)	31200 +		•10
on self-employment and other eligible earnings (Complete Schedule 13.)		31217 <u>+</u>		•11
Volunteer firefighters' amount				12
Search and rescue volunteers' amount		31240 +		13
Canada employment amount (Enter \$1,222 or the total of your emplo reported on lines 10100 and 10400, <b>whichever is less</b> .)	yment income you	31260 <u>+</u>		14
				15
Home accessibility expenses (Complete the Worksheet for the return.)				16
Adoption expenses		31300 +		17
Pension income amount (Complete the Worksheet for the return.)	(maximum \$2,000)	31400 <u>+</u>		18
Disability amount (for self) (Claim \$8,416 or if you were under 18 years of age, complete the Wo				19
Disability amount transferred from a dependant (Complete the Worksheet for the return.)		31800 <u>+</u>		20
Interest paid on your student loans (See Guide P105.)		31900 +		21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		32300 +		22
Tuition amount transferred from a child		32400 +		23
Amounts transferred from your spouse or common-law partner (Comp	olete Schedule 2.)	32600 +		24
Medical expenses for self, spouse or common-law partner, and				
your dependent children born in 2002 or later	<b>33099</b> <u>201</u> 66 25			
Enter \$2,352 or 3% of line 23600, whichever is less.	- 0 00 26			
Line 25 minus line 26 (if negative, enter "0")	= 201 66 27			
Allowable amount of medical expenses for <b>other dependants</b> (Complete the Worksheet for the return.)	<b>33199</b> + 28			
Add lines 27 and 28.	<u>= 201 66</u> ►	33200 <u>+</u>	201 66	29
Add lines 1 to 24, and line 29.		33500 =	12,270 66	30
Federal non-refundable tax credit rate		×	15%	31
Multiply line 30 by line 31.		33800 =	1,840 60	32
Donations and gifts (Complete Schedule 9.)		34900 +		33
Add lines 32 and 33. Enter this amount on line 46 on the next page.  Total federal n	on-refundable tax credits	35000 =	1,840 60	34

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#### Part B – Federal tax on taxable income

Part b - Federal tax of					1
Enter your taxable incom	<b>e</b> from line 26000.				0 00 35
Complete the appropriate column depending on the amount on line 35.	Line 35 is <b>\$47,630</b> or less	Line 35 is more than \$47,630 but not more than \$95,259	Line 35 is more than \$95,259 but not more than \$147,667	Line 35 is more than \$147,667 but not more than \$210,371	Line 35 is more than <b>\$210,371</b>
Enter the amount from line 35.	0 00				36
Line 36 minus line 37 (cannot be negative)	$\frac{-}{=}$ 0 00	<u>- 47,630 00</u> =	<u>95,259 00</u>	<u>- 147,667 00</u> =	- 210,371 00 37 = 38
Multiply line 38 by line 39.	x 15% = 0 00	× 20.5%	× 26%	× 29%	<u>× 33%</u> 39 = 40
<i>5</i> , <i>5 5 5 5</i>	+ 000	+ 7,145 00	+ 16,908 00	+ 30,535 00	+ 48,719 00 41
Add lines 40 and 41.	= 000	<b>E</b>	=	=	= 42
Part C – Net federal ta	X				
Enter the amount from line	e 42.			0 00 43	
Federal tax on split incom (Get and complete Form 1	E4000 \		40424 +	•44	
Add lines 43 and 44.			10.100		45
Enter your total federal no from line 34 on the previous				1,840 60 46	
Federal dividend tax credi	t				
(See line 40425 in the guid Minimum tax carryover (G		rm T601 )		•47	
Add lines 46, 47, and 48.	et and complete i o	1111 1091.)			4.040
Line 45 minus line 49 (if n	egative enter "O")		Paci	1,840 60 ► c federal tax 42900	<u>- 1,840 60 49</u>
Line 43 minus line 43 (ii m	egative, effici 0 )		Dasi	<u> </u>	= 0 00 50
Federal foreign tax credit	(Get and complete F	Form T2209.)		40500	51
Line 50 minus line 51 (if n	,	0 122001)		Federal tax 40600	
	ogamo, omor o ,			1 0 0 0 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Total federal political conti	ributions				
(attach receipts)		40900	53	1	
Federal political contribut (Complete the Workshee		(maximu	m \$650\ 44000		
Investment tax credit	t for the retain.)	(IIIaxIIIIui	m \$650) 41000	• 54	
(Get and complete Form 1	Γ2038(IND).)		41200 +	• 55	
-				<u> </u>	
Labour-sponsored funds to (See lines 41300 and 414				ī	
Net cost of shares of a	nd 44000	A.II	hla anadii 44.400 .	50	
provincially registered fur Add lines 54, 55, and 56.				I	
Line 52 minus line 57 (if n			41600 =		<u>-</u> 57 = 0 00 58
Canada workers benefit a				41700	58
(box 10 of the RC210 slip)				41500	+ •59
Special taxes (See line 41	800 in the guide.)			41800	+ 60
Add lines 58, 59, and 60. Enter this amount on line	42000 on the next o	age.	Ne	et federal tax 42000	= 0 00 61
		<u> </u>		<u></u> <del>-2000</del>	0,001 01

#### **Step 6 – Provincial or territorial tax**

Complete Form 428 to calculate your provincial tax.

28 Mar 2020 Ji. Hongyu

SIN: 738 423 185

28 Mar 2020 Ji, Hongyu SIN: 738 423 185

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T1-2019

**UFile** 

#### Canada Workers Benefit

Schedule 6

For 2019, the Canada workers benefit (CWB) replaces and strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit, that is intended to supplement the earnings of low-income workers. As of the 2019 tax year, you may choose to include or not include tax-exempt income when you calculate the CWB. The benefit has two parts: a basic amount and a disability supplement.

Complete this schedule and attach it to your return to claim the CWB, if you met **all** of the following conditions in 2019:

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

You cannot claim the CWB for 2019 if any of the following applies to you:

- you were enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless you had an eligible dependant at the end of the year
- you were confined to a prison or similar institution for a period of at least 90 days during the year
- you were exempt from income tax in Canada for a period in the year when you were an officer or servant of another
  country, such as a diplomat, and you resided in Canada, or you were a family member who resided with such a person, or
  an employee of such a person at any time in the year

**Notes:** If you were married or living in a common-law relationship but did not have an **eligible spouse** (defined below) or an **eligible dependant** (defined below), 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 CWB for that person if the date of death was after June 30, 2019.

Eligible spouse – For the purpose of the CWB, an eligible spouse is a person who meets all the following conditions:

- was your cohabiting spouse or common-law partner on December 31, 2019
- · was a resident of Canada throughout 2019
- was not enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless they had an eligible dependant at the end of the year
- was not confined to a prison or similar institution for a period of at least 90 days during the year
- was not exempt from income tax in Canada for a period in the year when the person was an officer or servant of another
  country, such as a diplomat, or a family member who resided with such a person, or an employee of such a person at any
  time in the year

Eligible dependant – For the purpose of the CWB, an eligible dependant is a person who meets all the following conditions:

- was your or your spouse's or common-law partner's child
- was under 19 years of age and lived with you on December 31, 2019
- · was not eligible for the CWB for 2019

#### Complete Step 1.

The CWB is calculated based on the following amounts:

- working income (calculated in Step 1, Part A)
- your adjusted family net income (calculated in Step 1, Part B)

Add the amounts from line 7 in columns 1 and 2.

Enter this amount on line 16 in Step 2.

**UFile** 

# Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant?	<b>38100</b> Yes1	No X 2				
Do you have an eligible spouse?	38101 Yes X 1	No 2				
Are you claiming the basic CWB?	<b>38102</b> Yes 1	No X 2	If <b>yes</b> , comple applicable, co			
If you are eligible for the disability tax credit, do you want to claim the CWB disability supplement amount?	38103 Yes 1	No X 2	If <b>yes</b> , comple applicable, co			
Is your eligible spouse eligible for the disability tax credit for themselves?	<b>38104</b> Yes 1	No X 2	If <b>yes</b> , your el complete step Schedule 6.			
Are you choosing to include tax-exempt income in calculating the CWB? (see <b>notes</b> in Part A)	38105 Yes 1	No 2				
Part A – Working income			0-14		0-1	
Complete columns 1 and 2 if you had an eligible spouse of December 31, 2019. Otherwise, complete column 1 only.			Column 1 You	١	Column 2 Your eligible spouse	
Employment income and other employment income reportine 10100 and line 10400 of the return	rted on			3	43,683 05	_ 3
Taxable scholarships, fellowships, bursaries, and artists' project grants reported on line 13010 of the return		<u>+</u>		4 <b>38106</b> +		. 4
Total self-employment income reported on lines 13500, 1 14100, and 14300 of the return (excluding losses)	3700, 13900,	<u>+</u>		5 <u>+</u>		_ 5
Tax-exempt working income earned on a reserve reporte of Form T90, Income Exempt Under the Indian Act (see r an allowance received as an emergency volunteer report line 10105 of the return	notes below) or			6 <b>38107</b> +		6
Add lines 3 to 6. Enter the amount even if the result is "0"		<u> +</u>		0 <u>56107 +</u> 7 <u>38108</u> =	43 683 05	, U

**Notes:** Including tax-exempt income is optional for the CWB. If you choose to include tax-exempt working income on line 6 in Part A, you also must include any tax-exempt income that applies on line 10 in Part B.

If you choose to include your tax-exempt income in column 1 of Part A and Part B, you also must include your eligible spouse's tax-exempt income in column 2 of Part A and Part B.

**Working income** 

You can claim the **basic** CWB (Step 2) if the working income (amount on line 8 above) is more than \$3,000. If you are eligible for the CWB **disability supplement** (Step 3), your working income (amount on line 7 above) must be more than \$1,150.

Continue on the next page.

43,683 05 8

# Part B – Adjusted family net income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2019. Otherwise, complete column 1 only.	Column 1 You	Column 2 Your eligible spouse
Net income amount from line 23600 of the return	9	41,575 38 9
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income reported on line 10026 of Form T90, Income Exempt Under the Indian Act, or an allowance received as an emergency volunteer reported on line 10105 of the return	+10 [	38 <b>109</b> <u>+</u> 10
Total of universal child care benefit (UCCB) repayment (line 21300 of the return) and registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	<u>+</u> 11	<u>+ 11</u>
Add lines 9, 10, and 11.	<u>=</u> 12	<u>= 41,575 38</u> 12
Total of UCCB (line 11700 of the return) and RDSP income (line 12500 of the return)	13	13
Line 12 minus line 13 (if negative, enter "0")	<u>=</u> 14 [	<b>38110</b> = 41,575 38 14
Add the amounts from line 14 in columns 1 and 2.  Enter this amount on line 23 and line 35 on the next page.	Adjusted family net income	41,575 38 15

If your adjusted family net income is **less** than the amount specified in the **chart below**, continue completing this form to find out if you are entitled to the CWB.

If your adjusted family net income is **more** than the amount specified in the **chart below**, you are not entitled to the CWB.

<ul> <li>Adjusted family net income levels</li> </ul>		
,,	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic CWB Adjusted family net income (line 15 in Step 1)	less than \$24,111	less than \$36,483
CWB disability supplement (you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	less than \$29,944	less than \$42,316
CWB disability supplement (you had an eligible spouse and both of you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	not applicable	less than \$48,150

# Step 2 – Calculating your basic CWB

If you had an eligible spouse, **only one of you** can claim the basic CWB. The person who received the CWB advance payments for 2019 is the person who **must** claim the basic CWB for the year. If you had an eligible dependant, **only one person** can claim the basic CWB for that eligible dependant. If you cannot decide who will claim the basic CWB when you have an eligible spouse or an eligible dependant, the Canada Revenue Agency will designate who will claim the basic CWB.

Working income amount from line 8 in Step 1			_16		
Base amount		3,000 00	<u> </u>		
Line 16 minus line 17 (if negative, enter "0")	=		_ 18		
Rate	×	26%	_ 19		
Multiply line 18 by line 19.	=		_ 20		
If you had neither an eligible spouse nor an eligible dependant,					
enter \$1,355. If you had an eligible spouse or an eligible dependant,					
enter \$2,335.			_ 21		
Enter the amount from line 20 or line 21, whichever is less.			_ ▶		_ 22
Adjusted family net income amount from line 15 from the previous page			_ 23		
Base amount:		1			
If you had neither an eligible spouse nor an eligible dependant, enter \$12,820. If you had an eligible spouse or an eligible dependant,					
enter \$17,025.	-		_ 24		
Line 23 minus line 24 (if negative, enter "0")	=		_ 25		
Rate	×	12%	_ 26		
Multiply line 25 by line 26.	=		_ ▶	-	_ 27
Line 22 minus line 27 /if penative enter IIOII\					
Line 22 minus line 27 (if negative, enter "0")  Enter the amount from line 28 on line 45300 of your return unless you complete S	Step 3.			=	28

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

If you had an eligible spouse and **one of you** is eligible for the disability tax credit, that person **should** claim both the basic CWB and the CWB disability supplement. If you had an eligible spouse and **both** of you are eligible for the disability tax credit, **only one of you** can claim the basic CWB. However, **each** of you must claim the CWB disability supplement on a separate Schedule 6.

Amount from line 7 in column 1 from Step 1			_ 29		
Base amount		1,150 00	_ 30		
Line 29 minus line 30 (if negative, enter "0")	=		_ 31		
Rate	×	26%	32		
Multiply line 31 by line 32.	=		_ 33		
Enter the amount from line 33 or \$700, whichever is less.			_ ▶		34
Adjusted family net income amount from line 15 from the previous page			_ 35		
Base amount: If you had neither an eligible spouse nor an eligible dependant, enter \$24,111. If you had an eligible spouse or an eligible dependant, enter \$36,483.	<u> </u>		_ 36		
Line 35 minus line 36 (if negative, enter "0")	=		_ 37		
Rate: If you had an eligible spouse and they are also eligible for the disability tax credit, enter 6%. Otherwise, enter 12%.	×		_ 38		
Multiply line 37 by line 38.	=		_ ▶		39
Line 34 minus line 39 (if negative, enter "0")				=	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 45300 of your return.				=	42
			<b>0</b> 41		

T1-2019

### Schedule 8

# Canada Pension Plan Contributions and Overpayment for 2019

The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The government of Quebec also adopted legislative amendments to enhance the Quebec Pension Plan (QPP) in a similar way to the federal plan. The enhancements are funded by additional enhanced contributions beginning in January 2019.

As an employee, your employer will already have deducted the contributions from your salary and wages. The contributions consist of a base and an enhanced amount. As a self-employed individual, you will calculate your required contributions (if any) on this schedule, which will include the base and the enhanced amounts.

Complete this schedule and **attach** it to your return to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2019 if you were **a resident of a province or territory other than Quebec** on December 31, 2019, **and** have **no earned income from the province of Quebec**.

**Do not use this schedule** if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead get and complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2019.

- Part 1 Complete this part if you are electing to stop contributing to the CPP or revoking a prior election.
- Part 2 Complete this part to determine the number of months for the CPP contributions calculation.
- **Part 3** Complete this part if you are reporting employment income.
- Part 4 Complete this part if you are reporting only self-employment income or other earnings you are electing to pay CPP contributions on.
- Part 5 Complete this part if you are reporting employment income and self-employment income or other earnings you are electing to pay CPP contributions on. You must first complete Part 3.

For more information, see lines 22200, 22215, 30800, and 31000 in the guide.

# Part 1 – Election to stop contributing to the Canada Pension Plan – or revocation of a prior election

If in 2019 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2019 and elected in 2019 to stop paying CPP contributions or revoked in 2019 an election made in a prior year, you should have already completed Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, and sent it to us and your employer(s).

If you had only **self-employment income** for 2019 and elect in 2019 to stop paying CPP contributions on your self-employment earnings, enter the month in 2019 for which you choose to start this election in **box 50372** below. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 50372 because June is the sixth month of the year. If in 2019 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2019 for which you choose to revoke this election in **box 50374** below. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year for your election to remain valid.

If you had **both** employment income and self-employment income in 2019 and wanted to elect to stop paying CPP contributions in 2019, or to revoke in 2019 an election made in a prior year, you should have completed Form CPT30 in 2019. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2019 but your intent was to elect in 2019 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in **box 50372 below**, or if you want to revoke in 2019 an election made in a prior year, enter the month you want to resume contributing in **box 50374** below. If you did not complete and submit Form CPT30 for 2019 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2019 on this schedule.

To be valid, an election or revocation that begins in 2019 must be filed on or before June 15, 2021.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 50372.

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 50374.

Month

| 50372|
| Month

#### Part 2 – Determine the number of months for the CPP contributions calculation

Enter 12 in box A **unless** any of the situations below apply:

- if you turned 18 years of age in 2019, enter the number of months in the year after the month you turned 18
- if for all of 2019 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2019, enter the number of months during which you were not receiving a disability pension
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2019, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2019 and have an entry in box 50372 of Part 1, enter the number of months in the year prior to the month you entered in box 50372 of Part 1
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0"
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2019, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2019 and have an entry in box 50374 of Part 1, enter the number of months in the year after and including the month you entered in box 50374 of Part 1
- if you turned 70 years of age in 2019 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age
- if for all of 2019 you were 70 years of age or older, enter "0"
- if the individual died in 2019, enter the number of months in the year up to and including the month the individual died

Enter the number of months during which the **CPP** applies in 2019.

12

		Monthly prorat	ior	table for	2019
Applicable number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption*		Applicable number of months	j pen
1	\$4,783.33	\$291.67		7	
2	\$9,566.67	\$583.33		8	
3	\$14,350.00	\$875.00		9	
4	\$19,133.33	\$1,166.67		10	
5	\$23,916.67	\$1,458.33		11	
6	\$28,700.00	\$1,750.00		12	

•						
	Applicable number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption*			
	7	\$33,483.33	\$2,041.67			
	8	\$38,266.67	\$2,333.33			
	9	\$43,050.00	\$2,625.00			
	10	\$47,833.33	\$2,916.67			
	11	\$52,616.67	\$3,208.33			
	12	\$57,400.00	\$3,500.00			
	9 10 11	\$43,050.00 \$47,833.33 \$52,616.67	\$2,625.00 \$2,916.67 \$3,208.33			

<sup>\*</sup> If you started receiving CPP retirement benefits in 2019, your basic exemption may be prorated by the CRA.

Part 3 – Calculating your CPP contributions and overpayment on employment i	ncome				
g, and a second payment of the payme					
Enter your yearly maximum CPP pensionable earnings (see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 2). (maximum \$57,40)	<u>0)</u>		57,400	00	1
Total CPP pensionable earnings: Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip).  If box 26 is blank, enter the amount from box 14.	50339	]			2
Enter the amount from line 1 or the amount from line 2, whichever is less.					3
Enter your maximum basic CPP exemption (see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 2).  (maximum \$3,50)	<u>0)</u>		3,500	00	4
Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0") (maximum \$53,90)	0)	=_	0	00	5
Actual total contributions on CPP pensionable earnings:  Enter the total CPP contributions deducted from box 16 of all your T4 slips.	50340				•6
Actual base contributions on CPP pensionable earnings:  Multiply the amount from line 6 by 97.0588%.	_				7
Actual enhanced contributions on CPP pensionable earnings: Line 6 minus line 7	_	=			8
Required base contributions on CPP pensionable earnings:  Multiply the amount from line 5 by 4.95%.  (maximum \$2,668.0)	5)				9
Required enhanced contributions on CPP pensionable earnings:  Multiply the amount from line 5 by 0.15%. (maximum \$80.8)	<u>5)</u>	<u>+</u>	0	00	10
Total required contributions on CPP pensionable earnings:  Add lines 9 and 10.	<u> </u>				11
Line 6 minus line 11 (if negative, enter "0")	_		0	00	12

If you are self-employed or you are electing to pay additional CPP contributions on other earnings, continue with Part 5. You may be able to make additional CPP contributions if the calculated amount from line 12 is negative. See Form CPT20, Election To Pay Canada Pension Plan Contributions.

**Note:** If you are completing Part 5, and you calculate that your self-employment and other earnings subject to contributions (line 20 of Part 5) are "0", report your CPP contributions as noted below.

If your earnings subject to contributions are income from **employment**, claim the deduction and tax credit as follows:

- Enter the amount, in dollars and cents, from line 7 or line 9, **whichever is less**, on line 30800 of your return. If applicable, also enter this amount, in dollars and cents, on line 58240 of your Form 428.
- Enter the amount, in dollars and cents, from line 8 or line 10, whichever is less, on line 22215 of your return.
- If the amount on line 12 is positive, enter the amount, in dollars and cents, on line 44800 of your return.

prorate the self-employment earnings if the individual died in 2019.

**UFile** 

Part 4 – CPP contributions on self-employment income and other earnings only (no employment income)		
Pensionable net self-employment earnings* (amounts from lines 12200, 13500, 13700, 13900, 14100, and 14300 of your return)		1
Employment earnings <b>not shown</b> on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)	<u> </u>	2
Add lines 1 and 2 (if negative enter "0"). CPP pensionable earnings (maximum \$57,400)*	=	3
Basic exemption (maximum \$3,500)*	-	<u> </u>
Line 3 minus line 4 (if negative enter "0") (maximum \$53,900)  CPP rate	= x 10.2 %	5 <u>&amp;</u> 6
Total CPP contributions payable on self-employment and other earnings:  Multiply line 5 by line 6. Enter this amount on line 42100 of your return.	=	7
Deduction and tax credit for CPP contributions on self-employment and other earnings		
Required base contributions on CPP pensionable earnings: Multiply the amount from line 7 by 97.0588%.	_	8
Required enhanced contributions on CPP pensionable earnings: Line 7 minus line 8	=	9
Multiply line 8 by 50%. Enter this amount, in dollars and cents, on line 31000 of your return.	+	10
Add lines 9 and 10. Enter this amount, in dollars and cents, on line 22200 of your return.	=	11
* Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of n A of Part 2. See the monthly proration table under Part 2 to find the amount that corresponds to the number of months entered in		

— Part 5 – CPP contributions on self-employment income and other earnings ———		
when you have employment income		
Pensionable net self-employment earnings* (amounts from lines 12200, 13500, 13700, 13900, 14100, and 14300 of your return)		1
Employment earnings <b>not shown</b> on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)	50373	+ 2
Employment earnings <b>shown</b> on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)	50399	+ 3
Add lines 1, 2, and 3.		4
Enter the amount from line 6 of Part 3. Actual total CPP contributions		5
If the amount on line 12 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.		
Enter the amount from line 5.	6	
Enter the amount from line 11 of Part 3.	7	
Line 6 minus line 7 (if negative, enter "0")	<b>&gt;</b>	- 8
Line 5 minus line 8 (if negative, enter "0")		= 9
Multiply the amount from line 9 by 19.60784.		10
Enter the amount from line 1 of Part 3. CPP pensionable earnings (maximum \$57,400)		11
Enter the amount from line 4 of Part 3. Basic exemption (maximum \$3,500)	!	12
Line 11 minus line 12 (if negative, enter "0") (maximum \$53,900)		= 13
Enter the amount from line 10.		14
Line 13 minus line 14 (if negative, enter "0")		= 15
Enter the amount from line 4 or line 15, whichever is less.		16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.		
Line 4 of Part 3 minus line 2 of Part 3	17	
Line 4 minus line 13 (if negative, enter "0")	18	
Line 17 minus line 18 (if negative, enter "0")	<b>•</b>	19
Earnings subject to contributions: Line 16 minus line 19 (If the result is negative, enter "0" and follow the instructions at the end of Part 3 to claim the deduction and tax credit for the contributions on your employment income. If the result is positive, continue at line 21.)		= 20
Multiply the amount from line 20 by 10.2%.		21
Multiply the amount from line 12 of Part 3 (if positive only) by 2.		22
Line 21 minus line 22 (if negative, enter the amount as a positive amount on line 30 on the next page and enter "0" on line 23)		= 23
* Self-employment earnings should be prorated according to the number of months entered in box A of Part 2.  Do not prorate the self-employment earnings if the individual died in 2019.		

Continue on the next page.

— Part 5 – CPP contributions on self-employment income and other earnings ———— when you have employment income (continued)		
Deductions and tax credits for CPP contributions		
Enter the amount from line 7 of Part 3.		24
Enter the amount from line 9 of Part 3.	-	25
Line 24 minus line 25 (if negative enter "0")	=	26
Enter the amount, in dollars and cents, from line 24 or line 25, <b>whichever is less</b> , on line 30800 of your return.		
Enter the amount from line 8 of Part 3.		27
Enter the amount from line 10 of Part 3.		28
Line 27 minus line 28 (if negative enter "0")	=	29
Enter the amount, in dollars and cents, from line 27 or line 28, <b>whichever is less</b> , on line 22215 of your return.		
If the calculated amount on line 23 from the previous page is negative, complete lines 30 to 35 below.		
If the calculated amount on line 23 from the previous page is positive, complete lines 36 to 42 below.		
Otherwise, if the calculated amount on line 23 from the previous page is zero, enter the amount, in dollars and cents, from line 26 on line 31000 of your return, and enter the amount, in dollars and cents, from line 29 on line 22200 of your return.		
Enter the calculated amount from line 23 from the previous page as a positive amount.	=	30
Multiply the amount from line 30 by 50%. Enter this amount, in dollars and cents, on line 44800 of your return.		31
	<b>E</b>	32
Line 31 minus line 32	<u>-</u>	33
Line 31 Hillius line 32	<del>-</del>	
Line 26 minus line 32. Enter this amount, in dollars and cents, on line 31000 of your return.	=	34
Line 29 minus line 33. Enter this amount, in dollars and cents, on line 22200 of your return.	=	35
Enter the amount, in dollars and cents, from line 23 from the previous page.		
Enter this amount, in dollars and cents, on line 42100 of your return.		36
Multiply the amount on line 36 by 97.0588%.	-	37
Line 36 minus line 37	=	38
Multiply the amount on line 37 by 50%.	+	39
Add lines 38 and 39.	=	40
Add lines 26 and 39. Enter this amount, in dollars and cents, on line 31000 of your return.	=	41
Add lines 29 and 40. Enter this amount, in dollars and cents, on line 22200 of your return	_	42

See the privacy notice on your return.

#### Schedule 11

# T1-2019 Federal Tuition, Education, and Textbook Amounts

**Only the student** must complete this schedule and attach it to their return. If the student is transferring an amount to another person, the other person should not attach this schedule to their return.

If you are a student, complete this schedule to determine:

- your tuition, education, and textbook amounts
- the tuition amount you can transfer to a designated individual
- the unused amount, if any, you can carry forward to a future year

 $Use your completed designated forms (T2202, TL11A, and/or TL11C) \ \textbf{or} \ other official tuition tax receipts to complete this schedule.$ 

For more information, see Guide P105, Students and Income Tax.

019

Unused federal tuition, education, and textbook amounts from your 20 reassessment	18 notice of assessment	or notice of	_		181 98	1
Eligible tuition fees paid to Canadian educational institutions for 2019 official tuition tax receipts. To qualify, the fees you paid to attend each Also complete the <b>2019 enrolment information</b> below.			32000	+		2
Eligible tuition fees paid to foreign educational institutions for 2019 from your official tuition tax receipts. To qualify, the fees you paid to attend than \$100. Also complete the <b>2019 enrolment information</b> below.			32001	<u>+</u>		3
Add lines 1, 2, and 3. Total available tuition, edu	cation, and textbook am	ounts for 2019	<u>)</u>	= ′	181 98	4
Enter the amount of your taxable income from line 26000 of your return less. Otherwise, complete Part B in Step 5 of your return and enter the following calculation: amount from line 43 in Part C of your return divided to 1 to 20 in Step 5 of your return Line 5 minus line 6 (if negative, enter "0")	e result of the	12,069 00 0 00	_		ı	
Unused tuition, education, and textbook amounts you are claiming for Amount from line 1 or line 7, <b>whichever is less</b> Line 7 minus line 8	2019. ————————————————————————————————————	0 00	_ <b>&gt;</b>			8
2019 tuition amount you are claiming for 2019  Enter the amount of line 2 plus line 3, or the amount from line 9, which	hever is less.	0,00	_ 3	+		10
Add lines 8 and 10. Enter this amount on line 32300 of your return.	Total tuition, education nounts claimed by the st			=		11

#### 2019 enrolment information

The CRA needs the following information to administer federal programs, such as the Canada workers benefit, scholarship exemption, lifelong learning plan, and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit or you had, in the year, a mental or p	ohysical
impairment and a doctor has certified that you cannot reasonably be expected to be enrolled as	s a full-time
student because of the effects of your impairment.	32005
Enter the number of months you were enrolled as a part-time student	
from box 24 of Form T2202, or column <b>B</b> of forms TL11A and TL11C.	(maximum 12) 32010
Enter the number of months you were enrolled as a full-time student	
from box 25 of Form T2202, or column C of forms TI 11A and TI 11C	(maximum 12) \$2020

Continue on the next page.

Protected B when completed

Transfer or carryforward of unused amount
Complete this section if you are transferring a current-year amount or if you have an unused amount to carry forward to future years.
Amount from line 4 from the previous page 181 98 12
Amount from line 11 from the previous page 13
Line 12 minus line 13 Total unused amount = 181 98 14
If you are transferring an amount to another individual, continue on line 15.  Otherwise, enter the amount from line 14 on line 19.
Enter the amount of line 2 plus line 3 from the previous page. (maximum \$5,000)
Amount from line 10 from the previous page 16
Line 15 minus line 16 (if negative, enter "0")  Maximum transferable = 17
You can transfer all or part of the amount on line 17 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent. To do this, you have to <b>designate</b> the individual and <b>specify the federal amount</b> that you are transferring to them on your Form T2202, TL11A, or TL11C. Enter the amount on line 18 below.
<b>Note:</b> If your spouse or common-law partner is claiming an amount for you on line 30300 or line 32600 of their return, 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 17). Federal tuition amount transferred 32700 - 0 00 18
Line 14 minus line 18 Unused federal amount available to carry forward to a future year = 181 98 19

Complete the provincial or territorial Schedule (S11) to calculate your provincial or territorial amounts.

See the privacy notice on your return.



#### **British Columbia Tax**

Form BC428 2019

Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.

Claim only the credits that apply to you.

#### Part A - British Columbia non-refundable tax credits

	For internal use only <b>56090</b>
Basic personal amount	Claim \$10,682 58040 10,682 00 1
Age amount (if born in 1954 or earlier) (use Worksheet BC428)	(maximum \$4,791) 58080 + 2
Spouse or common-law partner amount  Base amount 10,06	<u>s2 00</u> 3
Your spouse's or common-law partner's  net income from line 23600 of their return  -	4
Line 3 minus line 4 (if negative, enter "0")	(maximum \$9,147) ► 58120 + 5
Amount for an eligible dependant  Base amount 10,06	<u>82 00</u> 6
Your eligible dependant's net income from line 23600 of their return	7
Line 6 minus line 7 (if negative, enter "0")	(maximum \$9,147) ▶ 58160 + 8
Add lines 1, 2, 5, and 8.	= 10,682 <u>00</u> 9
British Columbia caregiver amount (use Worksheet BC428)	<u>58175</u> + 10
CPP or QPP contributions:	
Amount from line 30800 of your return	58240 + •1
Amount from line 31000 of your return	<u>58280</u> + • 12
Employment insurance premiums:  Amount from line 31200 of your return	<u>58300</u> + • 10
Amount from line 31217 of your return	<u>58305</u> + • 14
Volunteer firefighters' amount	<b>58315</b> + 15
Search and rescue volunteers' amount	<b>58316</b> + 16
Adoption expenses (amount from line 31300 of your return)	<b>58880</b> + 17
Pension income amount	(maximum \$1,000) 53360 + 18
Disability amount (for self) (Claim <b>\$8,012</b> , or if you were under 18 years of age, use Worksheet BC428.)	58440 + 19
Disability amount transferred from a dependant	<u> </u>
(use Worksheet BC428)	<b>58480</b> + 20
Interest paid on your student loans (amount from line 31900 of your return)	<b>58520</b> + 2 <sup>2</sup>
Your tuition and education amounts	
(attach Schedule BC(S11))	<b>58560</b> + 22
Tuition amount transferred from a child	<b>58600</b> + 23
Amounts transferred from your spouse or common-law partner (attach Schedule BC(S2))	<b>58640</b> + 24
Add lines 9 to 24.	<u>= 10,682 00</u> 25

Continue on the next page.

# Part A – British Columbia non-refundable tax credits (continued)

0 00

0 00 -

0 00 =

0 00 =

0 00 +

0 00 =

5.06% ×

×

40,707 00 -

7.7% ×

2,060 00 +

81,416 00 -

10.5%

5,195 00 +

Amount from line 25 of the previous page					_	10,682	26
Medical expenses:				1			
Amount from line 33099 of your return			58689	201 6	<u>6</u> 27		
Enter whichever is less:							
\$2,221 <b>or</b> 3% of line 23600 of your return.			<u> </u>		_ 28		
Line 27 minus line 28 (if negative, enter "0")			<u>=</u>	201 6	<u>6</u> 29		
Allowable amount of medical expenses for other	r dependants						
(use Worksheet BC428)			<u> 58729</u> +		_ 30	1-	
			58769 =	201 6		+ 201 66	
Add lines 26 and 31.					58800		_
British Columbia non-refundable tax credit rate					_	× 5.06%	_ 33
Multiply line 32 by line 33.					58840	= 550 7	1_ 34
Donations and gifts:							
Amount from line 16		5.000		1			
of your federal Schedule 9		× 5.06°	<u></u>		35		
Amount from line 17		1 4000	.,				
of your federal Schedule 9		× 16.8°	<u> </u>		_ 36	1	
Add lines 35 and 36.			<u> 58969 = </u>		_ ▶	+	_ 37
Add lines 34 and 37.					_	<u>= 550 7</u>	1_ 38
Farmers' food donation tax credit:							
Enter the amount of qualifying gifts also claime	d on line 37.			× 25% =	= 58980	+	_ 39
Add lines 38 and 39.							7
Enter this amount on line 52.	В	ritish Columbia n	on-refundab	le tax credits	s 61500	= 550 7	1 40
Part B – British Columbia tax on tax	able income						
Enter your taxable income from line 26000 of	your return.				_	0 00	2 41
Use the amount from line 41 to decide which co	olumn to complete.						
	Line 41 is more	Line 41 is more	Line 41 is mo		l is more		
Line 41 is	than \$40,707 but not more	than \$81,416 but not more	than \$93,476 but not more		113,506 ot more	Line 41 is more	
\$40,707 or less.	than \$81,416	than \$93,476	than \$113,50		153,900	than \$153,900	

Continue on the next page.

<u>113,506 00 -</u>

8,923 00 +

12.29% ×

6,461 00 +

42

43

44

45

46

153,900 00

<u>16.8%</u>

14,861 00

Amount from line 41

Line 42 minus line 43

(cannot be negative)

Add lines 46 and 47.

British Columbia tax on taxable income

Multiply line 44

by line 45.

#### Part C – British Columbia tax

Enter your British Columbia tax on taxable income from line 48 of the pro-	evious page.					49
Enter your British Columbia tax on split income from Form T1206.			61510	<u>+</u>		•50
Add lines 49 and 50.				=		51
Enter your British Columbia non-refundable tax credits from line 40.		550	71 52			
British Columbia dividend tax credit						
Credit calculated for line 61520 on Worksheet BC428	61520	<u> </u>	•53			
British Columbia minimum tax carryover Amount from line 40427 of your return	× 33.7% = <b>61540</b> +	<b>-</b>	•54			
Add lines 52 to 54.		= 550	71 ►		550 71	55
Line 51 minus line 55 (if negative, enter "0")				=	0 00	56
British Columbia additional tax for minimum tax purposes Amount from line 120 of Form T691		× 33.7	<u>'% =</u>	<u>+</u>		57
Add lines 56 and 57.				=		58
Enter the provincial foreign tax credit from Form T2036						59
Line 58 minus line 59 (if negative, enter "0")				=		60

#### **BC** tax reduction

If your net income from line 23600 of your return is **\$33,702 or more**, enter "0" on line 67 and continue on line 68. If your net income from line 23600 of your return is **less than \$33,702**, complete the following calculation:

Basic reduction		Claim \$464		464 00	61			
Enter your net income from line 23600								
of your return.			62					
Base amount	<u> </u>	20,668 00	63					
Line 62 minus line 63 (if negative, enter "0")		0 00	64					
Applicable rate	<u>×</u>	3.56%	65					
Multiply line 64 by line 65.	_ =	0 00	•	- 0 00	66			
Line 61 minus line 66 (if negative, enter "0")				= 464 00	•		464 00	67
Line 60 minus line 67 (if negative, enter "0")						=	0 00	68
Logging tax credit from Form FIN 542S or Form FIN 542P								69
Line 68 minus line 69 (if negative, enter "0")						=	0 00	70

Continue on the next page.

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# Part C - British Columbia tax (continued)

Enter the tax credit amount calculated on Form T1231.

Line 78 minus line 79 (if negative, enter "0") Enter the result on **line 42800** of your return.

Amount from line 70 of the previous page			0 00	71
British Columbia political contribution tax credit				
British Columbia political contributions made in 2019	60400	72		
Credit calculated for line 73 on Worksheet BC428	(maximum \$500)			73
Line 71 minus line 73 (if negative, enter "0")			= 0 00	74
British Columbia employee investment tax credits  Enter your employee share ownership plan tax credit	I			
from Certificate ESOP 20.	60450	•75		
Enter your employee venture capital tax credit from Certificate EVCC 3	30. <b>60470</b> +	•76		
Add lines 75 and 76.	(maximum \$2,000) =	•	-	77
Line 74 minus line 77 (if negative, enter "0")			= 0 00	78
British Columbia mining flow-through share tax credit				

See the privacy notice on your return.

68810 -

**British Columbia tax** 

du Canada

SIN: 738 423 185

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#### Request for Loss Carryback

- Use this form to request a carry back of a loss from 2019 to any of the 3 previous tax years. Attach the completed form to your 2019 Income Tax and Benefit Return (T1 General) or to your request for an adjustment and send it to your tax centre. You can also send the form on its own. For tax centre addresses, go to canada.ca/cra-offices. You cannot carry back a loss to reduce any late-filing penalty for the year to which the loss is being applied.
- You cannot carry back losses of a limited partnership.

- Complete only the sections that apply to you, and sign the certification section.
   For more information on losses, see Interpretation Bulletin IT-232R3, Losses Their Deductibility in the Loss Year or in Other Years.

Part 1 – Identification ————————————————————————————————————			
Name		Social ins	surance number (SIN)
Hongyu Ji		73	38-423-185
Address	City	Prov./Terr.	Postal code
89-935 Ewen Ave	New Westminster	BC	V3M 0A1

#### Part 2 - Non-capital loss for carryback **Notes**

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- 1. Enter the amounts without brackets.
- 2. The following amounts will reduce the income or increase the loss from the sources to which they relate:
- capital cost allowance relating to investment in Canadian motion picture films (see line 23200)
  - deductions allowed under subsections 20(11) and 20(12) of the Income Tax Act. For more information, see Interpretation Bulletin IT-506, Foreign Income Taxes as a Deduction from Income
- repayments of a shareholder's loans
- 3. If you have an amount on line 22400 of your tax return, deduct the amount against either your investment income or loss, or your partnership (limited or non-active partners) income or loss, whichever applies. Do not deduct the amount twice. If the taxpayer is deceased, see Guide T4011, Preparing Returns for Deceased Persons.
- 5. All line identifiers have been updated to 5-digits. For more information, see the Federal Income Tax and Benefit Guide.

	Income	Loss
Employment income or loss (lines 10100 and 10400 <b>minus</b> lines 20700, 21200, 22900, and 23100)		
Investment income or loss (lines 12000 and 12100 minus line 22100)	+ 97 32	<u> +                                   </u>
Partnership (limited or non-active partners) income or loss (from line 12200)	+	<u>+</u>
Rental income or loss (from line 12600)	+	+
Business income or loss (from line 13500)	+	+ 3,532 43
Professional income or loss (from line 13700)	+	+
Commission income or loss (from line 13900)	+	+
Farming income or loss (from line 14100)	+	+
Fishing income or loss (from line 14300)	+	+
Taxable capital gains (from line 12700)	+	nil
Non-taxable income (from line 14700)	+	nil
Net capital losses of other years (from line 25300) (see note 4)	nil	
Capital gains deduction (from line 25400)	nil	+
Business investment loss (from line 21700)	nil	+
Canadian Forces personnel and police deduction (from line 24400)	nil	_ +
Security options deductions (from line 24900)	nil	
Other payments deduction (from line 25000)	nil	+
Income exempt under a tax treaty, adult basic education tuition assistance, and the deduction for employees of prescribed international organizations (the portions included on line 25600)	nil	+
Income from other sources (from lines 11300, 11400, 11500, 11600, 11700, 11900, 12500, 12800, 12900,		_ · · ·
13000, and 13010)	+	nil
Subtotal	= 97 32	A = 3,532 43 E
<b>Minus</b> : Amounts on lines 20800, 21000, 21300, 21400, 21500, 21900, 22000, 22200, 22215, 22300, 23200, and 23500 (except amounts in note 2)	-	_
Subtotal (if negative, enter "0")	= 97 32	97 32 0
Subtotal: Amount B minus amount C (if negative, enter "0")		_ = 3,435 11 [
Loss from farming and fishing		_
Minus: Income from farming and fishing	-	
Subtotal (if negative, enter "0")	=	_ 
Minus: The lesser of amount D or E		=   I
Total non-capital loss for the year available for carryback: Amount D <b>minus</b> amount F (if negative, enter "0")		. = 3,435 11
Non-capital loss to be applied to 2016		
Non-capital loss to be applied to 2017		_
Non-capital loss to be applied to 2018		_
Subtotal: Add lines 66250, 66260, and 66270. The subtotal cannot be more than amount G		-
Balance of non-capital loss available for carryforward: Amount G minus amount H		= 3,435 11

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— Part 3 – Farming or fishing loss for carryback —————			
Farming or fishing loss available for carryback (amount F from Part 2)		····· <sub>——</sub>	I
Farming or fishing loss to be applied to 2016			
Farming or fishing loss to be applied to 2017			
Farming or fishing loss to be applied to 2018		<del></del> -	1 .
Subtotal: Add lines 66300, 66310, and 66320. The subtotal cannot be more than amoun		▶	<del></del>
Balance of farming or fishing loss available for carryforward: Amount I minus amou		······	
— Part 4 – Restricted farm loss for carryback ————			
The amount you deduct in any year cannot be more than your net farming income for that you cannot deduct any restricted farm loss.	t year. If you have no net farming income in any	of those years,	
Restricted farm loss for the year available for carryback (see Chapter 5 of Guide T4037,	Capital Gains)		K
Restricted farm loss to be applied to 2016	66480		
Restricted farm loss to be applied to 2017	66490 <u>+</u>		
Restricted farm loss to be applied to 2018	<u>66500</u> <u>+</u>		
Subtotal: Add lines 66480, 66490, and 66500. The subtotal cannot be more than amoun	tK <u>=</u>	<b>&gt;</b>	L
Balance of restricted farm loss available for carryforward: Amount K minus amount	L	<u>=</u>	
Part 5 Not capital loss for carryback			
— Part 5 – Net capital loss for carryback ————————————————————————————————————			
	otor E of Cuido T4027		
Use this section to apply 2019 net capital losses only. For more information, see Chap	oter 5 of Guide 14037.		
You can only apply 2019 net capital losses against taxable capital gains.			
3. If you have a net capital loss on line 19900 of Schedule 3, enter this amount. If you have	· -		
<ol><li>Applying a net capital loss carryback will result in a reduction of the capital gains dedu It may also reduce capital gains deductions you claimed in the following years.</li></ol>	iction, if claimed, in the year(s) of the loss applic	cation.	
For information on net capital loss available for carryforward, see Chapter 5 of Guide	T4037.		
, , , , , , , , , , , , , , , , , , , ,			
2019 net capital loss from line 19900 on Schedule 3, Capital Gains (or losses), avai	lable for carryback (see note 3)		М
Net capital loss to be applied to 2016			
Net capital loss to be applied to 2017	<u>66370</u> +		
Net capital loss to be applied to 2018	<mark>66380</mark> +		
Subtotal: Add lines 66360, 66370, and 66380. The subtotal cannot be more than amoun	t M <u>=</u>	<b>&gt;</b>	N
Balance of net capital loss available for carryforward: Amount M minus amount N (s	ee note 5)	<u>=</u>	0 00
Dovt C. Listed wavened property less for corrupted			
— Part 6 – Listed personal property loss for carryback —			
Amount of listed personal property losses that is more than listed personal property gains carryback (see Chapter 5 of Guide T4037)	-		0
Listed personal property net loss to be applied to 2016 listed personal property net			
Listed personal property net loss to be applied to 2017 listed personal property net			
Listed personal property net loss to be applied to 2018 listed personal property net			
Subtotal: Add lines 66420, 66430, and 66440. The subtotal cannot be more than amoun			Р
Balance of listed personal property loss available for carryforward: Amount O minu		<u>=</u>	
— Part 7 – Certification —			
This form must be signed and dated by the individual or the authorized repres			
First name	Last name		
Hongyu Talashana numbar	<u>Ji</u>		
Telephone number (604) 253-3858			
I certify that the information given on this form is correct and complete.			
Signature	005	Date (YYYYMM)	DD)
	6655	<b>J</b> U	

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at canada.ca/cra-info-source.

2

13

97 32

97 32 B

#### Calculation of Cumulative Net Investment Loss (CNIL) to December 31, 2019

• Use this form if you had any investment income or investment expenses for 2019.

Part 1 – Investment expenses claimed on your 2019 return -

Limited or non-active partnership losses (from line 12200) other than

Limited partnership losses of other years after 1985 (from line 25100)

Total investment income reported in 2019 (total of lines 8 to 13)

Do not use this area 68130

Carrying charges and interest expenses (from line 22100)

- · 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 2019, you should still complete this form if you had any investment income or expenses in 2019.
- 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.
- For more information, call 1-800-959-8281.

Net rental losses (from line 12600)

allowable capital losses

#### Note

If you have capital gains other than from the disposition of qualified farm or fishing property or qualified small business corporation shares in 2019, first complete Chart A on page 3 of this form to determine if you have additional investment income to include when you calculate your CNIL.

50% of exploration and development expenses (from line 22400)	+	5	
Any other investment expenses claimed in 2019 to earn property income (see the list of other investment expenses below)	68080 +	6	
Additional investment expenses: If you did not complete Chart A on page 3 of this form, enter "0". Otherwise, enter the <b>lesser</b> of line 14 in Chart A or the amount you claimed on line 25300 of your return	+	0 00 7	
Total investment expenses claimed in 2019 (total of lines 1 to 7)		<u> </u>	A
Part 2 – Investment income reported on your 2019 return ———			
Investment income (from lines 12000 and 12100)		97 32 8	
Net rental income, including recaptured capital cost allowance (from line 12600)	<u>+</u>	9	
Net income from limited or non-active partnership (from line 12200) other than taxable capital gains	<u>+</u>	10	
Any other property income reported in 2019 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) <b>minus</b> the capital portion deducted under paragraph 60(a)	68 <b>1</b> 00 +	11	
50% of income from the recovery of exploration and development expenses (from line 13000)	68110 +	12	
Additional investment income: If you did not complete Chart A on page 3 of this form, enter "0". Otherwise, enter the amount from line 14 in Chart A	+	13	

#### Other investment expenses -

#### Include:

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- 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
    - 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 or QPP 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)

Part 3 – Cumulative net investment loss (CNIL)			
Total investment expenses claimed in 2019 (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 2018. If you did not complete Form T936 for 2018, see note 1 below	+	15	
Cumulative investment expenses (total of lines 14 and 15)	<u>=</u>	<u> </u>	16
Total investment income reported in 2019 (from line B in Part 2)		97 32 17	
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2018. If you did not complete Form T936 for 2018, see note 2 below	+ 8	03 28 18	
Cumulative investment income (total of lines 17 and 18)	= 9	00 60 -	900 60 19
Cumulative net investment loss (CNIL) to December 31, 2019 (line 16 minus line 19; if negative, enter "0")		=	0 00 C
If you are claiming a capital gains deduction on your 2019 return, enter the amoun of Form T657 for 2019.	nt from line C on line 28		<u> </u>

#### **Notes**

- 1. To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2018 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 above.
- To calculate your total investment income from previous years, complete Part 2 of Form T936 for each year from 1988 to 2018 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

Chart A —			
Enter the amount from line 19900 of Schedule 3 (if negative, show it in brackets) If the amount on this line is zero, do not complete lines 4 to 13, and enter "0" on line 14	_		1
Amount from line 10700 of Schedule 3		2	
Amount from line 11000 of Schedule 3	+	3	
Amount from line 12400 of Schedule 3	<u>+</u>	4	
Add lines 2 to line 4 (if negative, show it in brackets)	<u>=</u>	5	
If you reported an amount on line 19200 of Schedule 3, enter the total of the amounts from lines C and D on Form T2017. Otherwise, enter the amount from line 5 on line 7	+	6	
Line 5 <b>plus</b> line 6 (if negative, enter "0")	_ =	7	
Enter 1/2 of line 7		<u>-</u>	8
Line 1 <b>minus</b> line 8 (if negative, enter "0"). If the amount on this line is zero, do not collines 10 to 13, and enter "0" on line 14. If the amount on this line includes an amount to complete lines 10 to 12 below. Otherwise, enter "0" on line 13		=	9
Enter the amount from box 21 of all 2019 T3 slips	68140	10	
Enter the amount from box 30 of all 2019 T3 slips		11	
Line 10 minus line 11	681 <b>5</b> 0 =	12	
Enter 1/2 of line 12		<u> </u>	13
Additional investment income (line 9 minus line 13; if negative, enter "0")		<u>=</u>	0 00 14

See the privacy notice on your return.

### **Statement of Business or Professional Activities**

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

—— Part 1 – Identification ————							
Your name				Your social in	nsurance number		
Ji, Hongyu				738-423-18	55		
Business name			Busine	ess number			
super e-solutions			86467	2548RT000	1		
Business address City Prov./Terr. F							
89-935 Ewen ave	estminster	ВС	V3M 0A1				
Fiscal Date (YYYYMMDD)	• Dv						
period From 2019-01-01	to 2019-12-31	Was this	your last year of busines	ss? LYe	es X No		
Main product or service Industry code							
(see the appendix in Guide T4002)   518210							
Accounting	Tax shelter identification numl	oer	Partnership business nu	umber	Your percentage		
method Cash Accrual					of the partnership		
(commission only) 100.00 %							
Name and address of person or firm preparing the	his form						
Part 2 – Internet business activities							
If your web pages or websites generate business	s or professional income, fill in this	s part of the f	orm.				
How many Internet web pages and websites doe	es vour business earn income fron	n? Enter "0"	if none		1		
How many Internet web pages and websites does your business earn income from? Enter "0" if none							
Provide up to five main web page or website add	dresses, also known as uniform re	source locat	or (URL):				
http:// https://www.superesolutions.com							
Percentage of your gross income generated fron							
(If no income was generated from the Internet, e	enter "0".)			· · · · · · ·	<u>100</u> %		

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#### Part 3A - Business income

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

#### Part 3B - Professional income

Fill in this part **only** if you have professional income. If you have business income, leave this part blank and fill in Part 3A.

If you have both business and professional income, you have to fill out a separate Form T2125 for each.

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

Part 3A – Business income	
Gross sales, commissions, or fees (include GST/HST collected or collectible)	<u>27,557 40</u> 3A
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3A)	3В
Subtotal: Amount 3A minus amoun	
If you are using the quick method for GST/HST – Government assistance calculated as follows:  GST/HST collected or collectible on sales, commissions and fees eligible for the quick method	BD
GST/HST remitted, (sales, commissions, and fees eligible for the quick method <b>plus</b> GST/HST collected or collectible) <b>multiplied</b> by the applicable quick method remittance rate	BE
Subtotal: Amount 3D minus amour	nt 3E 3F
Adjusted gross sales: Amount 3C plus amount 3F (enter on line 8000 of Part 3C)	<u>27,557 40</u> 3G
Part 3B – Professional income	
Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible	ЗН
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3H) and any WIP at the end of the year you elected to exclude	
Subtotal: Amount 3H minus amou	
If you are using the quick method for GST/HST – Government assistance calculated as follows:	0
	BK
GST/HST remitted, (professional fees eligible for the quick method <b>plus</b> GST/HST collected or collectible) <b>multiplied</b> by the applicable quick method remittance rate	RI
Subtotal: Amount 3K minus amount	
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Guide T4002, Chapter 2)	
Adjusted professional fees: Amount 3J plus amount 3M plus amount 3N (enter on line 8000 of Part 3C)	
Part 3C – Gross business or professional income	07.557.40
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	27,557 40
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	27,557 40
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	27,557 40
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	▶3P
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	▶3P
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)  Reserves deducted last year  Other income  Subtotal: Line 8290 plus line 8230  Gross business or professional income: Line 8000 plus amount 3P  Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:  • business income on line 13499	▶3P
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)  Reserves deducted last year  Other income  Subtotal: Line 8290 plus line 8230  Gross business or professional income: Line 8000 plus amount 3P  Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:  • business income on line 13499  • professional income on line 13699	▶3P
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)  Reserves deducted last year  Other income  Subtotal: Line 8290 plus line 8230  Gross business or professional income: Line 8000 plus amount 3P  Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:  • business income on line 13499  • professional income on line 13699  • commission income on line 13899  For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when years and the substance of the substance o	► 3P 3299 <u>27,557 40</u>
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)  Reserves deducted last year  Other income  Subtotal: Line 8290 plus line 8230  Gross business or professional income: Line 8000 plus amount 3P  Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:  • business income on line 13499  • professional income on line 13699  • commission income on line 13899  For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when yof goods sold, expenses, or net income (loss).	► 3P 3299 <u>27,557 40</u>
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)  Reserves deducted last year  Other income  Subtotal: Line 8290 plus line 8230  Gross business or professional income: Line 8000 plus amount 3P  Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:  • business income on line 13499  • professional income on line 13699  • commission income on line 13899  For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when years and the substance of the substance o	3299 27,557 40 3P 27,557 40 ou calculate the cost
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)  Reserves deducted last year  Other income  Subtotal: Line 8290 plus line 8230  Gross business or professional income: Line 8000 plus amount 3P  Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:  • business income on line 13499  • professional income on line 13699  • commission income on line 13899  For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when yof goods sold, expenses, or net income (loss).  Part 3D – Cost of goods sold and gross profit	3P 27,557 40 3P 27,557 40 ou calculate the cost
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	≥ 27,557 40 3P 3P 27,557 40 3P
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)  Reserves deducted last year  Other income  Subtotal: Line 8290 plus line 8230  Gross business or professional income: Line 8000 plus amount 3P  Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:  • business income on line 13499  • professional income on line 13699  • commission income on line 13899  For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when yof goods sold, expenses, or net income (loss).  Part 3D – Cost of goods sold and gross profit  If you have business income, fill in this part. Enter only the business part of the costs.  Gross business income (line 8299 of Part 3C)  Opening inventory (include raw materials, goods in process, and finished goods)  Basico  Ba	27,557 40 3P  27,557 40 3P  27,557 40 3Q  3R 3R
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)  Reserves deducted last year  Other income  Subtotal: Line 8290 plus line 8230  Gross business or professional income: Line 8000 plus amount 3P  Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:  • business income on line 13499  • professional income on line 13699  • commission income on line 13899  For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when ye of goods sold, expenses, or net income (loss).  Part 3D — Cost of goods sold and gross profit  If you have business income, fill in this part. Enter only the business part of the costs.  Gross business income (line 8299 of Part 3C)  Opening inventory (include raw materials, goods in process, and finished goods)  Purchases during the year (net of returns, allowances, and discounts)  Sa320  3340  3340	27,557 40 3P 27,557 40 3Q 3R 3S 3T
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)  Reserves deducted last year  Other income  Subtotal: Line 8290 plus line 8230  Gross business or professional income: Line 8000 plus amount 3P  Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:  •business income on line 13499  •professional income on line 13699  •commission income on line 13899  For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when yof goods sold, expenses, or net income (loss).  Part 3D – Cost of goods sold and gross profit  If you have business income, fill in this part. Enter only the business part of the costs.  Gross business income (line 8299 of Part 3C)  Opening inventory (include raw materials, goods in process, and finished goods)  Biggo 3300  Purchases during the year (net of returns, allowances, and discounts)  Direct wage costs  Subcontracts  Other costs	27,557 40 3P 27,557 40 3P 27,557 40 3Q 3R 3S 8T 8U
Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)  Reserves deducted last year  Other income  Subtotal: Line 8290 plus line 8230  Gross business or professional income: Line 8000 plus amount 3P  Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:  •business income on line 13499  •professional income on line 13699  •commission income on line 13899  For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when yo goods sold, expenses, or net income (loss).  Part 3D — Cost of goods sold and gross profit  If you have business income, fill in this part. Enter only the business part of the costs.  Gross business income (line 8299 of Part 3C)  Opening inventory (include raw materials, goods in process, and finished goods)  Purchases during the year (net of returns, allowances, and discounts)  3320  3340  3360  3360  3360	27,557 40 3P 27,557 40 3P 27,557 40 3Q 3R 3S 8T 8U

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				FIOR	ected b when completed
domains	8450	1,537	36	3V	
promotion	8450	7,128		-	
Subtotal: Add amounts 3R to 3V		11,273	1	_	
	0500	11,270	10	. 300	
	8500	44.070	40	,	44.070 40
Cost of goods sold: Amount 3W minus line 8500		11,273		-	11,273 18
Gross profit (or loss): Amount 3Q minus line 8518				8519	16,284 22
— Part 4 – Net income (loss) before adjustments — — — — — — — — — — — — — — — — — — —					
Gross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3C)	art 3D)				16,284 22 4A
Expenses (enter only the business part)			ı		
Advertising				_4B	
Meals and entertainment		220	70	. 4C	
Bad debts				_ 4D	
Insurance				_4E	
Interest and bank charges	8710			_4F	
Business taxes, licences, and memberships	8760			_4G	
Office expenses	8810	11,406	54	_4H	
Office stationery and supplies	8811			41	
Professional fees (includes legal and accounting fees)	8860			_4J	
Management and administration fees	8871			4K	
Rent	8910			4L	
Repairs and maintenance	8960			4M	
Salaries, wages, and benefits (including employer's contributions)				4N	
Property taxes	9180	1,902	25	40	
Travel expenses	9200			4P	
Utilities		4,294	14	4Q	
Fuel costs (except for motor vehicles)		•		4R	
Delivery, freight, and express		131	40	4S	
Motor vehicle expenses (not including CCA) (amount 15 of Chart A)		1,155		-	
Capital cost allowance (CCA). Enter amount i of Area A <b>minus</b> any personal part and any					
CCA for business-use-of-home expenses	9936	706	27	4U	
Other expenses (specify):			ı		
	9270			4V	
Total expenses: Total of amounts 4B to 4V	9368	19,816	65	. ▶ .	19,816 65
Net income (loss) before adjustments: Amount 4A minus line 9368				9369	(3,532 43)
— Part 5 – Your net income (loss) ———————————————————————————————————					
Versilation of the 2000 and have record from the TEOAO all a Obstantial Contract of District Contract of the Contract of Contr		(2.522	42)		
Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income.			43)	. 5A	
GST/HST rebate for partners received in the year			40)		(2 = 2   4 2 ) = 5
Total: Amount 5A plus line 9974		(3,532	43)	. ▶ -	(3,532 43) 5B
Plus: Other income solely attributable to you (from the chart below)				_	
Other adjustment solely attributable to you (from the chart below)				_	
Other amounts deductible from your share of the net partnership income (loss) (amount 6F) $\dots$					
Net income (loss) after adjustments: Amount 5B minus line 9943				_	(3,532 43) 5C
Business-use-of-home expenses (amount 7P)				9945	
Your net income (loss): Amount 5C minus line 9945				9946	(3,532 43)

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

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

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Total other amounts deductible from your share of the net par Add amounts 6A to 6E (enter the	his on line 9943 of Par		6A 6C 6E 6F
Add amounts 6A to 6E (enter the part 7 – Calculation of business-use-of-home expenses	his on line 9943 of Par		6E 6E
Add amounts 6A to 6E (enter the part 7 – Calculation of business-use-of-home expenses	his on line 9943 of Par		6C 6E
Add amounts 6A to 6E (enter the part 7 – Calculation of business-use-of-home expenses	his on line 9943 of Par		6E
Add amounts 6A to 6E (enter the part 7 – Calculation of business-use-of-home expenses	his on line 9943 of Par		6E
Add amounts 6A to 6E (enter the part 7 – Calculation of business-use-of-home expenses	his on line 9943 of Par		
Add amounts 6A to 6E (enter the part 7 – Calculation of business-use-of-home expenses	his on line 9943 of Par		6F
-			
-			
ML	1	'A	
ectricity			
surance			
aintenance		_	
ortgage interest			
operty taxes			
ther expenses (specify):	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•	
elephone	1,781 64 7	'G	
Subtotal: Add amounts 7A to 7G	10,781 86 7	Ή	
ersonal-use part of the business-use-of-home expenses			
Subtotal: Amount 7H minus amount 7I			
apital cost allowance (business part only), which means amount i of Area A <b>minus</b> any portion CCA that is for personal use or entered on line 9936 of Part 4	7	'K	
Amount carried forward from previous year	<u>28,142 04</u> 7	L	
Subtotal: Add amounts 7J to 7L _	35,330 31 7	M	
et income (loss) after adjustments (amount 5C) (if negative, enter "0")	0 00 7	'N	
usiness-use-of-home expenses available to carry forward: Amount 7M minus amount 7N negative, enter "0")	35,330 31 7	O	
lowable claim: The lesser of amount 7M and 7N above (enter your share of this amount on line 9945 of	of Part 5)		0 00 7F
— Part 8 – Details of other partners ————————————————————————————————————			
o not fill in this chart if you must file a partnership information return.			
ame of partner			
	e of net income or (loss)	Percentage of partr	nership %
Part 9 – Details of equity			7
otal business liabilities	-	9931	

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

Area A	4 – Calcul	iation of ca	pital cost a	anowance	(CCA) ciai	m						
1	2	3	4	5	6*	7	8	9	10	11	12	13
Class number	capital cost	Cost of additions in the year (see Area B and C below)	Cost of additions from column 3 which are AIIP or zero-emission vehicles (ZEV) (new property must be available for use in the year) Note 1	Proceeds of dispositions in the year (see Area D and E below)	UCC after additions and dispositions (col. 2 <b>plus</b> col. 3 <b>minus</b> col. 5)	Proceeds of dispositions available to reduce additions of AIIP and ZEV (col. 5 minus col. 3 plus column 4). If negative, enter "0".  Note 2	UCC adjustment for current-year additions of AIIP and ZEV (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0".  Note 3	Adjustment for current-year additions subject to the half year-rule 1/2 <b>multiplied</b> by (col. 3 <b>minus</b> col. 4 <b>minus</b> col. 5). If negative, enter "0."	Base amount for CCA (col. 6 plus col. 8 minus col. 9)	CCA Rate (%)	CCA for the year (col. 10 multiplied by col. 11 or a lower amount)	UCC at the end of the year (col. 6 <b>minus</b> col. 12)
8	296				296			0	296	20	59	237
8	148				148			0	148	20	30	118
10	6				6			0	6	30	2	4
10	64				64			0	64	30	19	45
10	19				19			0	19	30	6	13
10	79				79			0	79	30	24	55
10	9				9			0	9	30	3	6
10	10				10			0	10	30	3	7
10	22				22			0	22	30	7	16
10	10				10			0	10	30	3	7
10	25				25			0	25	30	7	17
10	452				452			0	452	30	136	316
10	5,926				5,926			0	5,926	30	1,778	4,148

<b>Total CCA claim for the year: Total of column 12</b> (enter the amount on line 9936 of Part 4,	
amount i <b>minus</b> any personal part and any CCA for business-use-of-home expenses **) ▶	706 27 i

- Note 1: Columns 4, 7, and 8 apply only to accelerated investment incentive properties (AIIPs) (see Regulation 1104(4) of the Income Tax Regulations for the definition), zero-emission vehicles, and zero-emission passenger vehicles. In this chart ZEV represents both zero-emission vehicles and zero-emission passenger vehicles. An AIIP is a property (other than ZEV) that you acquired after November 20, 2018 and became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019 and became available for use before 2028. For more information on AIIP and ZEV, see guide T4002.
- Note 2: The proceeds of disposition of a zero-emission passenger vehicle (ZEPV) that has been included in Class 54 and that is subject to the \$55,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$55,000 as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, the government proposes that the actual cost of the vehicle be adjusted for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. For more information on proceeds of disposition, read Class 54 in guide T4002.
- Note 3: The relevant factors for properties available for use before 2024 are 2 1/3 (classes 43.1 and 54), 1 1/2 (class 55), 1 (classes 43.2 and 53), 0 (classes 12, 13, 14, 15), and 1/2 for the remaining accelerated investment incentive properties.

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

Area B – Equipment	additions in the year
--------------------	-----------------------

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 <b>minus</b> column 4)
	Total equipment add	itions in the year: Tot	al of column 5 9925	

Area C - Building additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 <b>minus</b> column 4)	\$	
Total of building additions in the year: Total of column 5 9997						

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If you have a negative amount in column 6, add it to income as a recapture in Part 3C on line 8230. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss in Part 4 on line 9270. Recapture and terminal loss do not apply to a class 10.1 property. For more information, read Chapter 3 of guide T4002.

For information on CCA for "Calculation of business-use-of-home expenses," see "Special situations" in Chapter 4 of guide T4002. To help you calculate the capital cost allowance claim, see the calculation charts in Areas B to F.

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- Equipment dispositions in the year

Alea D -	Equ	ilbillelit	uispusii	ו פווטוו	iii tiie	yeai

1 Class number	2 Property description		3 Proceeds of disposi (should not be more the capital cost)	than	4 Personal part (if applicable)		5 Business part (column 3 <b>minus</b> column 4)	
Note: If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.  Total equipment dispositions in the year: Total of column 5 9926								

#### Area E – Building dispositions in the year

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)		4 Personal part (if applicable)	5 Business part (column 3 <b>minus</b> column 4)		
Note: If you disp	posed of property in the year, see Chapter 3	Total building dispos	itions in the year:	Tota	al of column 5 9928		
of guide T	4002 for information about your proceeds of disposition.						

Area F - Land additions and dispositions in the year

9923	

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

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— Chart A – Motor Venicie expenses — — — — — — — — — — — — — — — — — —		
Kilometres you drove in the fiscal period that was part of earning business income		1 2
Total kilotheties you drove in the listal period		
Fuel and oil		3
Interest (see Chart B)		4
Insurance		5
Licence and registration		6
Maintenance and repairs		
Leasing (see Chart C)		8
Other expenses (specify):		9
Total motor vehicle expenses: Add amounts 3 to 10	4,593 38	10 11
Business use <u>amount 1: 18495</u> x amount 11: <u>4,593 38</u> .	• • • • • • • • • • • • • • • • • • • •	. =1,055 10_ 12
part: amount 2: 80506		1
Rental fees		
Business parking fees		
Supplementary business insurance		
Allowable motor vehicle expenses: Add amounts 12, 13, and 14 (include this total on line 9281 of Part 4)		<u>1,155 35</u> _ 15
Note: You can claim CCA on motor vehicles in Area A.		
— Chart B – Available interest expense for passenger vehicles and zero-emission passe	enger vehicles —	
	_	1
Total interest payable (accrual method) or paid (cash method) in the fiscal period		16
the acceptant days in the finest period for which interest		
the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)		. = 17
		1
Available interest expense: The lesser of amount 16 and 17 (include this in amount 4 of Chart A)		18
* For passenger vehicles bought after 2000.		
— Chart C – Eligible leasing cost for passenger vehicles**		
Total lease charges incurred in your current fiscal period for the vehicle		19
Total lease payments deducted before your current fiscal period for the vehicle		
Total number of days the vehicle was leased in your current and previous fiscal periods		21
Manufacturer's list price		
Use a GST rate of 5% or HST rate applicable to your province.		
	1 250/	00
Amount 22 or (\$35,294 + GST and PST, or HST on \$35,294), whichever is more	× 85%	= 23
[(\$800 + GST and PST, or \$800 + HST) × amount 21]  - amount 20:		= 24
30 = amount 20.		
[(\$30,000 + GST and PST, or \$30,000 + HST) × amount 19]		. = 25
amount 23		
		1
Eligible leasing cost: Whichever is less of amount 24 or 25 (enter in amount 8 of Chart A above)		26

 $^{\star\star}$  Includes a vehicle that would qualify as a zero-emission passenger vehicle if you owned it.

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#### T1-2019

#### Medical expenses for the year ending 31-12-2019

# Line 33099 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Complete this chart for **each** dependant for whom you are claiming medical expenses for. For more information, go to line 33099 in the guide.

Patient's Name: Yingxu Rong	
Details of expense	
01-09-2019	201 66
	Subtotal ► 201 66
Carry the result to line 33099.	Total medical expenses claimed 33099 201 66

#### Report on tax savings reconciliation between spouses - 2019

	•		_		•		
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Α	В	С	D	Е		
Federal return	Amount paid	Percentage of the amount paid	Eligible amount claimed on the return	Tax savings (Note 1)	Breakdown of the tax savings (col. B x total of col. D)	(col. E - col. D	savings between spouses , 0 if negative)
					,	Hongyu Ji	Yingxu Rong
Medical expenses			Line 33200				
Hongyu Ji	0	0.00%	202	0	0		///////////////////////////////////////
Yingxu Rong	202	100.00%	0	0	0	///////////////////////////////////////	
Total	202	100%	202			///////////////////////////////////////	///////////////////////////////////////
Donations and gifts			Line 34900		-		
Hongyu Ji	0	0.00%	0	0	0		///////////////////////////////////////
Yingxu Rong	247	100.00%	44	44	44	///////////////////////////////////////	
Total	247	100%	44	44	44	///////////////////////////////////////	///////////////////////////////////////
	0	0					

•		В	С	D	E		
	A Amount paid	Percentage of the amount paid	Eligible amount claimed on the return	Tax savings	Breakdown of the tax savings (col. B x total of col.	Reconciliation of the tax savings between spo (col. E - col. D, 0 if negative)  Amount(s) reconciled to:	
Provincial return					D)	Hongyu Ji	Yingxu Rong
Medical expenses			Line 58769				
Hongyu Ji	0	0.00%	202	0	0		///////////////////////////////////////
Yingxu Rong	202	100.00%	0	0	0	///////////////////////////////////////	,
Total	202	100%	202			///////////////////////////////////////	///////////////////////////////////////
Donations and gifts			Line 58969				
Hongyu Ji	0	0.00%	0	0	0		///////////////////////////////////////
Yingxu Rong	247	100.00%	18	18	18	///////////////////////////////////////	,
Total	247	100%	18	18	18	///////////////////////////////////////	///////////////////////////////////////
			Total of the p	rovincial tax savii	ngs reconciliation	0	0
	·	·			Net amount		

Combined federal and provincial returns	Total amount reconciled to:		
	Hongyu	Yingxu	
Total of the federal and provincial tax savings reconciliation	0	0	
Net amount			

The analysis of the distribution of the tax savings shows that						
took advantage of a benefit of \$	compared to					

You can control the display of this form and change the reconciliation settings in the " Controls " page in the section Report on tax savings reconciliation between spouses.

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### Worksheet for the return

T1-2019

Use this worksheet to calculate the amounts to report on your return. Complete the charts for the lines that apply to your situation. Keep this worksheet for your records.

Do not attach this worksheet to the return you send to the CRA.  $\label{eq:crass}$ 

Line 13500 - Business income		Gross income	Net income
super e-solutions		27,557 40	(3,532 43)
	Total =	27,557 40	(3,532 43)

22100 =

# Federal Worksheet for lines 12000, 12010, 12100, and 22100 T1–2019 (Statement of investment income, carrying charges, and interest expenses)

Keep this worksheet for your records. **Do not attach this worksheet to the return you send to the CRA.** For more information, see lines 12000, 12100, and 22100 in the guide.

Add lines 13 and 14, and enter this amount on line 22100 of your return.

I – Taxable amount of dividends (eligible and other than eligible) from taxable C Taxable amount of dividends other than eligible dividends (specify):	·	4
		3
Add lines 1 to 3, and enter this amount on line 12010 of your return.	12010	4
Taxable amount of <b>eligible dividends</b> (specify):		
	<u>+</u>	5
	+	6
	<u>+</u>	7
Add lines 4 to 7, and enter this amount on line 12000 of your return.	12000 =	8
Specify: _T5 - Simplii		97 32 9
	+	1
Income from foreign sources, including foreign dividends (specify):		1
·		1
Add lines 9 to 11, and enter this amount on line 12100 of your return.	12100 =	97 32 1
- Carrying charges and interest expenses		
Carrying charges (specify):		
	<u>+</u>	1
Interest expenses (specify):		1

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# Estimated GST/HST Tax Credit for the Period from July 2020 to June 2021

You are eligible for this credit if you are a **resident of Canada** for income tax purposes in the month before and at the beginning of the month in which the CRA makes a payment, and **one** of the following applies:

- you are 19 years of age or older;
- you have (or had) a spouse or common-law partner; or
- you are (or were) a parent and live (or lived) with your child.

**Generally, you are not eligible for the GST/HST credit if** at the beginning of the month in which the CRA makes a quarterly payment, any of the following apply:

- you are not a resident of Canada for income tax purposes;
- you do not have to pay tax in Canada because you are an officer or servant of another country (such as a diplomat) or a family member or employee of such a person; or
- you are confined to a prison or similar institution for a period of 90 consecutive days or more.

#### Note

Adjusted net income

**UFile** 

You cannot get the credit for a spouse, common-law partner, or child who meets any of these conditions at the beginning of the month in which the CRA makes a quarterly payment.

0 - 1 - - - - 4

0 - 1----- 0

Adjusted not income			Column 1 You		Column 2 Your spouse mmon-law p	e or artner
Enter the net income.					41,575	38 1
Universal child care benefit repayment (li	ne 21300)		+	±	<b>+</b>	2
Registered disability savings plan income	repayment					
(include in line 23200)			+	±	<del>-</del>	3
Add lines 1 through 3.			_ =	=	<sub>=</sub> 41,575	38 4
Universal child care benefit (line 11700 o	f the return)		_	_ =		5
Registered disability savings plan income	e (line 12500 of the re	eturn)		_ =		6
Capital gain as a result of a mortgage for	eclosure or condition	nal sales repossession				7
Line 4 minus total of lines 5 through 7 (if	negative, enter "0").		= 0	00 =	= 41,575	38 8
Add the amounts from line 8					<del></del>	
in column 1 and column 2 (if applicable).			Adjusted net incor	ne L	41,575	38 9
Basic Goods and Services Tax Credit Credit for spouse or supporting person			Claim \$2	96	+ 296	00 10 00 1
			Claim \$2		- <u> </u>	12
Credit for qualified children:		Number of qualified children			<del>-</del>	13
Calculation of single supplement: (if lin	ne 11 and 12 are zer	<u> </u>	·			
Adjusted net income from line 9				14		
Dana amazunt			- 9,590	<b>)0</b> 15		
Line 14 minus line 15.		Income over base amoun	t =	16		
Enter 2% of line 16 or \$155 whichever is	less.			_	<b>+</b>	17
Single-parent family supplement			Claim \$1	<u>55</u> ±	F	18
Add lines 10 through 13, and 17 through	18.			=	= 592	2 00 19
Base amount			41,575 3 - 38,507 0 t = 3,068 3	<b>)0</b> 21		
Line 20 minus line 21. Enter 5% of line 22.				00 22	150	3 42 23
Line 19 minus line 23.				_ =		3 58 24
LITE 13 ITHIUS HITE 23.				=	= 430	<u> </u>
Goods and Services Tax Credit (if line	24 is less than \$1, e	nter zero).		_ [	438	3 58 2
GST/HST credit quarterly amount:	، مامه،		احما			
July 2020	109 64	January 2021	109 6			
October 2020	109 64	April 2021	109	i4		

**QUFile** 28 Mar 2020 Ji, Hongyu SIN: 738 423 185

# Estimated British Columbia Climate Action Tax Credit for the Period from July 2020 to June 2021

	Columi You		You	Column 2 ir spouse on-law pa		er
Enter the net income.	_			41,575	38	1
Universal child care benefit repayment (line 21300)	+		+			2
Registered disability savings plan income repayment						
(include in line 23200)	<u>+</u>		<u>+</u>			3
Add lines 1 through 3.	_ =		=	41,575	38_	4
Universal child care benefit (line 11700 of the return)	<u>-</u>					5
Registered disability savings plan income (line 12500 of the return)	<u>-</u>					6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	<u>-</u>					7
Line 4 minus total of lines 5 through 7 (if negative, enter "0")	=	0 00	=	41,575	38	8
Add the amounts from line 8 in column 1 and column 2 (if applicable).	Adjusted net in	ncome		41,575	38	9
Basic tax credit  Basic tax credit		n \$174		174		
Credit for spouse or supporting person	Clain	n \$174	+	174	00	11
Amount for first child in a single parent family		n \$174	+			12
Credit for qualified children: Number of qualified children	n	× \$51	<u>+</u>		_	13
Add lines 10 through 13			=	348	00	14
Adjusted net income from line 9	_ 41,5	75 <u>38</u> 1	15			
<ul> <li>If you are a single individual with no children, claim \$34,876.</li> <li>If you are a single parent, or are married or living common-law,</li> </ul>			10			
claim \$40,689.	40.0	00 00 4				
claim \$40,689.  Base amount		89 00 1				
claim \$40,689.  Base amount  Line 15 minus line 16 Income over base amoun		89 00 1 86 38 1		17	72	10
claim \$40,689.  Base amount  Line 15 minus line 16  Income over base amoun  Enter 2% of line 17.				17	73	18
claim \$40,689.  Base amount  Line 15 minus line 16 Income over base amoun	nt = 8	86 38 1			73 27	
claim \$40,689.  Base amount  Line 15 minus line 16  Enter 2% of line 17.  Line 14 minus line 18 (if less than \$1, enter zero)	nt = 8	86 38 1				

January 2021

April 2021

82 56

82 56

82 56 82 56

July 2020

October 2020

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## Registered Retirement Savings Plan (RRSP) Schedule

Table B - Calculation of eligible RRSP/PRPP deduction in 2019	
Eligible amount for 2019 Pension adjustment reversal amount from your 2019 T10 slip 2019 PSPA (from last year's RPP administrator's statement) Employer PRPP contributions (amount from line 20810)  Unused RRSP room  Maximum RRSP/PRPP deduction limit in 2019	0 1 2 3 3 4 = 0 5
Table C - Calculation of RRSP/PRPP deduction in 2019	
Contributions available for RRSP/PRPP deduction (table A, line 12)  Maximum RRSP/PRPP deduction limit in 2019 (table B, line 6)  RRSP/PRPP deduction before transfers	0
Direct or indirect transfers	+ 2
RRSP/PRPP deduction (per line 20800)  Table E - Calculation of eligible RRSP/PRPP deduction limit for 2020	0 3
Unused Room for 2019 (table B, line 5)	0 1
RRSP/PRPP deduction (excluding transfers) (table C, line 1) 2020 net PSPA (from RPP administrator's statement)	<u> </u>
Eligible RRSP/PRPP Room	= 0 4
Maximum RRSP/PRPP deduction in 2020 based on 2019 earned income (table D, line 22)  Maximum RRSP/PRPP deduction limit for 2020	+ 5 = 0 6
Table G - Calculation of RRSP/PRPP contribution limit 2020	<u> </u>
Maximum RRSP/PRPP deduction limit for 2020 (table E, line 6)	0 1
Undeducted premiums (table F, line 3)	- 2

RRSP/PRPP contribution limit for 2020

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**UFile** 

Canada Training Credit Limit for 2020
Canada training credit: This refundable tax credit will be available for eligible tuition and other fees paid for courses taken in 2020 and subsequent taxation years. The credit will be the lesser of the individual's Canada training credit limit for the taxation year, and half of the eligible tuition and fees paid to an eligible educational institution in respect of the year.

<b>Canada training credit limit</b> : Starting in 2019, an individual can accumulate \$250 in each year, up to in a lifetime, provided they satisfy all of the following conditions for the year:	a ma	ximum c	of \$5,000
X   file a tax return for the year;			
be resident in Canada throughout the year;			
have a total of \$10,000 or more of income (including income from an office or employment, self-ending employment insurance maternity and parental benefits or provincial parental insurance benefits, to scholarship income and research grants, the tax-exempt part of earnings of status Indians and endinuteers, and income under the <i>Wage Earner Protection Program Act</i> ); and	he tax	able par	t of
X have individual net income for the year that does not exceed the top of the third tax bracket (\$147	,667).		
1. Calculation of the eligible income for 2019			
Employment income (line 10100)			1
Other employment income (line 10400)	+		2
Tax exempt amount of emergency services volunteer (line 10105)	+		3
Net self-employment income (lines 13500 through 14300)	+	(3,532	43) 4
Employment insurance maternity and parental benefits and provincial parental			
insurance plan benefits (line 11905)	+		5
The tax-exempt part of earnings of status Indians (lines 10000 and 10019 of form T90)	+		6
Tayahla ashalarahin income and research grants (line 42040)			_
Taxable scholarship income and research grants (line 13010)  Add lines 1 to 7.  Eligible income for 2019	<u>+</u>	(3,532	7
Add lines 1 to 7.	=	(3,332	<u> 43)</u>
2. Calculation of the Canada training credit limit for 2020			
Canada training credit limit for 2018		0	00 10
Annual accumulation for 2019:			
Enter \$250 if all the conditions listed above are met.	+		11
Canada training credit claimed in 2019		0	<u>00</u> 12
Line 10 plus line 11 minus line 12.	=	0	00 13
			l
Lifetime maximum amount		5 000	<b>00</b> 14
Total Canada training credit claimed in the previous years			15
Line 14 minus line 15. Lifetime maximum amount available	=	5,000	00 16
Enter the amount from line 13 or line 16, whichever is less.  Canada training credit limit for 2020		0	00 17

#### 2019 NON-CAPITAL LOSS CARRYFORWARD SCHEDULE - Federal

					Non capital I	oss	es			
Year of loss	Available at opening of 2019		Additions during 2019		Subtotal		Amount used in 2019	Available at end of 2019		Expired
2006										
2007										
2008	261	81			261	81		261	81	
2009										
2010	772	48			772	48		772	48	
2011										
2012										
2013										
2014										
2015	10,748	55			10,748	55		10,748	55	
2016	3,442	90			3,442	90		3,442	90	
2017										
2018										
2019			3,435	11	3,435	11		3,435	11	
Total	15,225	74	3,435	11	18,660	85		18,660	85	

YEAR: 2019

### **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 2006	8	295.73	236.58
Funiture	8	147.74	118.19
Business level (enter full amts - 100%)			
Brother Printer	10	6.13	4.29
Iphone5	10	64.48	45.14
acer laptop grace	10	18.80	13.16
Computers	10	78.99	55.29
LG G3 2	10	8.85	6.19
10 00 2	10	0.00	0.13
LG G3 Phone	10	10.35	7.24
Dlink Camero	10	22.30	15.61
panasonic tv auctoin	10	10.35	7.24
Ipad	10	24.91	17.44
HP Desktop	10	452.02	316.41
TH DOSKOP	10	702.02	310.41
	10	5,925.67	4,147.97
Cellphone	12	0.00	0.00

SIN: 738 423 185

YEAR: 2019

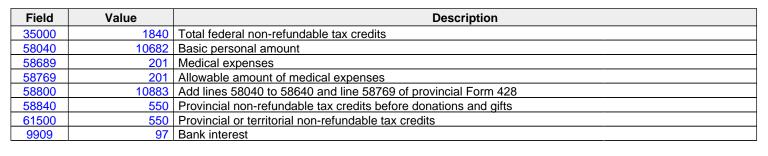
### **CAPITAL COST ALLOWANCE TO CARRY FORWARD**

UCC at beginning of period	UCC at end of period
0.00	0.00
0.00	0.00
0.00	0.00
+	0.00



		Identifica	tion, Notice of Ass	essment, and Auto-Fill Data		
Transmitter	Efile Number			Transmitter Efile Password <password></password>		
Preparer Efi				Preparer Efile Password <password></password>		
•	Control Number			Discounter Registration Number		
Software Co		015G		Software Release Date 2020-03-18		
	licator [0=No, 1=Ye		0	Auto-Fill Date		
	ssessment Indicato		0	7,445 7 111 24.6		
		<u> </u>	Originating	IP Address		
Originating I	IP Address	10.1.15.	83			
			Taxpaye			
	Given Name			Change of Name Indicator		
Taxpayer's	Surname		Addres	First Year Filer Indicator [1=Ye	es, 2=No] 2	
Care of Line			Addres	55 Data		
Street		89-935 Ewen Ave				
City		New Westminster				
Province		BC	Telephone Area	Code 604		
Postal Code		V3M0A1				
	<del>;</del> e/Mailing Address [		Telephone Loca  Date of the Move			
Same nome	e/Mailing Address [	Basic Data	Date of the Mov	Residency Data and Amended Tax Return Indi	cator	
Tax Year		24010 2414	2019	Year End Province of Residence	BC	
	ance Number		738423185	Current Province of Residence	ВО	
Date of Birth			1969-05-18	Aboriginal Land Residency Indicator [1=Yes, 2=No]	2	
Marital Statu		4 37 1	1			
	f Employed [0=No,	, 1=Yesj	0	First Nation Identification Indicator [1=Yes, 2=No]		
Date of Entr	•		_	NT Tlicho Community Residency Code [1=Yes, 2=No]		
	Submission [0=No,		0	NT Deline Lands Residency Indicator [1=Yes, 2=No]	_	
	isdictions Indicator		0	Amended Tax Return Indicator [0=No, 1=Yes]	0	
Exempt Inco	ome (Indian Act) In	ndicator [0=No, 1=Yes]	Elections C	anada Data		
Canadian C	itizenship Indicator	r [1-Ves 2-No]	1	Elections Canada Authorization Indicator [01=Yes, 02=No]	01	
Odriadian O	nuzeriariip iridicator	1 [1-103, 2-110]	Contac		01	
Correspond	ence Language Co	ode [1=English, 2=French		,, <u> </u>		
	er Authorization Co			Expiry Date of the Tax Preparer Authorization Code		
	ment Review Conta			Post-Assessment Review Contact Code		
	Email Address	dol oodo		harry@superes	olutions com	
Ταλραγοί 3 Ι	Email Address		Deceas		oldtions.com	
Deceased Ir	ndicator [1=Yes]			Date of Death		
		Indicator [0=No, 1=Yes]		Date of Boats		
	,	•	Spouse	s's Data		
Spouse's Gi	iven Name (Limited	d to 4 characters)	Ying	Spouse's Social Insurance Number	738423219	
Spouse's Net Income 41575				Spouse's Universal Child Care Benefit Amount	0	
•		Repayment Amount	0			
			Bankrup	tcy Data		
Bankruptcy	Indicator [1=Yes]			Post-Bankruptcy Net Income		
				Post-Bankruptcy Adjusted Net Income		
				ta Statements (SFDs)		
Number of S	Selected Financial	Data Records [Blank if 0]	01			
Field	Value			Description		
26600		2 Foreign property wi	th a total cost > that	n \$100,000 (1=Yes, 2=No)		
12100	0	7 Interest and other in				

Field	Value	Description					
26600	2 Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)						
12100	97	Interest and other investment income					
13499	27557	Gross business income					
13500	-3532	Net business income (loss)					
15000	-3435	Total income (or loss)					
30000	12069	Basic personal amount					
33099	201	Medical expenses					
33200	201	Allowable amount of medical expenses					
33500	12270	Gross non-refundable tax credits before donations and gifts					
33800	1840	Non-refundable tax credits before donations and gifts					







## Selected Financial Data Record (SFD)

	Statement of Business Activities		
Business Name	super e-solutions	NAICS Code	518210
Address	89-935 Ewen ave New Westminste	Postal Code	V3M0A1
Start Date	2019-01-01	End Date	2019-12-31
Business Number	864672548RT0001	Accounting Method [1=Accrual, 2=Cash]	1
Partnership Business Number		Tax Shelter Number	
Percentage Share		Final Year Indicator [1=Yes]	
Percentage of Gross Income Derived from Web Pages	100	Number of Web Pages	1
Web Page Address		https://www.superes	olutions.com
Web Page Address			

Field	Value	Description
8000	27557	Net sales
8299	27557	Gross income
8450	11273	Other costs
8518	11273	Cost of goods sold
8519	16284	Gross profit (loss)
9275	131	Delivery, freight and express
8523	220	Meals and entertainment
9281	1155	Motor vehicle expenses (not including CCA)
8810	11406	Office expenses (or Supplies T777)
9180	1902	Property taxes
9220	4294	Utilities
9936	706	Capital cost allowance
9368	19816	Total expenses
9369	-3532	Net profit (loss) before adjustments
9946	-3532	Net income (loss)

## **Summary of carryforward amounts to 2020**

Name: **Hongyu Ji** SIN: 738-423-185



SIN: 738-423-185  Subject			Δn	nount	Referenc	e form	
<u> </u>				iouit.	Neierenc	<u> </u>	
GST release (evaluation mention for alimible CCA)					OOT 270 line 45		
GST rebate (excluding portion for eligible CCA)			<u> </u>		GST-370 line 15		
CNIL					T000 lin - 40		
Expense				004	T936 line 16		
Income				901_	T936 line 19		
RPP						<b>-</b>	
RPP pre-1990 contributions (not a contributor)					RPP schedule (Area	•	
RPP pre-1990 contributions (contributor)					RPP schedule (Area	a E 1.25)	
RRSP						= \	
Eligible amount					RRSP schedule (Table D)		
· · · · · · · · · · · · · · · · · · ·	m from previous years		0_	RRSP schedule (Table E)			
PSPA from previous year				RRSP schedule (Table E)			
Undeducted premiums					RRSP schedule (Ta	•	
Transitional amount					RRSP schedule (Table F)		
Cost of labour-sponsored funds shares acquired (	Jan/Feb 2020) - F	<u>edera</u> l			Supporting docume	nts	
HOME BUYER'S PLAN							
Outstanding amount to repay					RRSP schedule (Ta		
Number of years left					RRSP schedule (Ta	•	
Amount to repay annually					RRSP schedule (Ta	ıble H)	
LLP							
Outstanding amount to repay					RRSP schedule (Ta	ible K)	
Number of years left			RRSP schedule (Table K)			ıble K)	
Amount to repay annually				_	RRSP schedule (Ta	ıble K)	
DONATIONS							
Donations (see details)				_	Charitable donation	s schedule	
TUITION							
Tuition and educations amounts			182   Schedule 11, line 18				
Tuition and educations amounts - Provincial					Schedule 11 P, last	line	
Interest paid on a student loan (see details)				Supporting documents			
Canada training credit limit for 2020					In-house schedule I	ine 17	
INVESTMENT TAX CREDIT							
Investment tax credit					T2038 column 9		
ALTERNATIVE MINIMUM TAX							
Alternative minimum tax					T691 line 132		
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		
Community Enterprise Development tax credit			-	T1256			
Small Business Investment tax credit		-		NB428, YT479			
Alberta investor tax credit (AITC)			-		AB428		
Nova Scotia venture capital tax credit			-		T224 line 7		
Nova Scotia innovation equity tax credit			-		T225 line 6		
1.15. 2 55sta initionation oquity tax ordan							
Details	2015	-	2016	2017	2018	2019	

Details	2015	2016	2017	2018	2019
<b>Donations</b> (excluding US Donations)					
US Donations					
Interest paid on a student loan					

**QUFile** 28 Mar 2020 Ji, Hongyu SIN: 738 423 185

## **Summary of information slips - 2019**

T5 Exchange

1 Simplii		T5		
		Amount		
	Box	Share: 100.00%		
Interest from Canadian sources	13	97 32		