



UFile 2015

Tax return for 2015 prepared for

Yingxu Rong

by *UFile.ca*

Executive summary

for 2015 taxation year



	Taxpayer	
Name	Yingxu Rong	Hongyu Ji
Social insurance number	738-423-219	738-423-185
Date of birth	06-03-1969	18-05-1969
Province of residence	British Columbia	British Columbia
Street	89-935 Ewen Ave	89-935 Ewen Ave
City	New Westminster	New Westminster
Province	British Columbia	British Columbia
Postal code	V3M 0A1	V3M 0A1
Home phone number	6042533858	6042533858
Work phone number		7788878868

Federal return

	Taxpayer	Spouse	Total for the couple
Total income	39,953	(10,749)	29,204
Net income	39,953		39,953
Taxable income	39,953		39,953
Marginal tax rate	22%	0%	
Average tax rate (total income taxes paid ÷ total income)	4.5%	0.0%	
Total tax payable	1,798		1,798
Balance due (refund)	(3,168)		(3,168)

Child tax benefit			
GST/HST credit		496	496
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2016	48,716	0	48,717
Unused RRSP contributions			
Capital gain exemption available	500,000	500,000	1,000,000
Cumulative net investment loss (CNIL)			
Total instalments payable in 2016			

Tax return Summary - Combined

for 2015 taxation year



	Taxpayer	Spouse
Name	Yingxu Rong	Hongyu Ji
Social insurance number	738-423-219	738-423-185
Date of birth	06-03-1969	18-05-1969
Province of residence	British Columbia	British Columbia
Street	89-935 Ewen Ave	89-935 Ewen Ave
City	New Westminster	New Westminster
Province	British Columbia	British Columbia
Postal code	V3M 0A1	V3M 0A1
Home phone number	6042533858	6042533858
Work phone number		7788878868

Federal return

Total income

	Taxpayer	Spouse	Total
Employment income 101	39,004 99	+	= 39,004 99
Universal child care benefit 117		+ 240 00	= 240 00
Interest and other investment income 121		+ 141 51	= 141 51
RRSP income 129	948 00	+	= 948 00
Net business income 135		+ (11,130 06)	= (11,130 06)
Add lines 101, 104 to 143, and 147.			
This is your total income. 150	39,952 99	+ (10,748 55)	= 29,204 44

Net income

Line 150 minus line 233 (if negative, enter "0")			
This is your net income before adjustments. 234	39,952 99	+	= 39,952 99
Line 234 minus line 235 (if negative, enter "0")			
This is your net income. 236	39,952 99	+ 0 00	= 39,952 99

Taxable income

Line 236 minus line 257 (if negative, enter "0")			
This is your taxable income. 260	39,952 99	+ 0 00	= 39,952 99

Step 1 - Federal non-refundable tax credits

Basic personal amount 300	11,327 00	+ 11,327 00	= 22,654 00
Spouse or common-law partner amount 303	11,327 00	+	= 11,327 00
CPP or QPP contributions: through employment 308	1,757 50	+	= 1,757 50
Employment Insurance premiums 312	715 36	+	= 715 36
Canada employment amount 363	1,146 00	+	= 1,146 00
Public transit amount 364	456 00	+	= 456 00
Tuition, education, and textbook amounts transferred from a child 324	5,000 00	+	= 5,000 00
Medical expenses for self, spouse or common-law partner, and your child 330		+ 118 87	= 118 87
Subtotal (if negative, enter "0") (A)		+ 118 87	= 118 87
Add lines (A) and 331. 332		+ 118 87	= 118 87
Add lines 300 to 332. 335	31,728 86	+ 11,445 87	= 43,174 73
Multiply the amount on line 335 by 15%. 338	4,759 33	+ 1,716 88	= 6,476 21
Total of charitable donations and gifts 344	526 00	+	= 526 00
Donations and gifts 349	142 54	+	= 142 54
Total federal non-refundable tax credits: add lines 338 and 349. 350	4,901 87	+ 1,716 88	= 6,618 75

Step 3 - Net federal tax

Tax on taxable income (C)	5,992 95	+	= 5,992 95
Add lines (C) and 424. 404	5,992 95	+	= 5,992 95
Enter the amount from line 350. 350	4,901 87	+ 1,716 88	= 6,618 75
Add lines 350 to 427.	4,901 87	+ 1,716 88	= 6,618 75
Basic federal tax (if negative, enter "0") 429	1,091 08	+	= 1,091 08
Federal tax 406	1,091 08	+	= 1,091 08
Line 406 minus line 416 (if negative, enter "0") 417	1,091 08	+	= 1,091 08

Tax return Summary - Combined for 2015 taxation year

Refund or Balance owing

Net federal tax:	add lines 417, 415 and 418.	420
Provincial or territorial tax		428
This is your total payable.		435
Total income tax deducted		437
CPP overpayment		448
These are your total credits.		482
Line 435 minus line 482		
Refund		484
Balance owing		485

Additional information

Marginal tax rate
Average tax rate (total income taxes paid ÷ total income)
GST/HST credit
Total RRSP deduction limit - 2016
Capital gain exemption available

Taxpayer	Spouse	Total
1,091 08	+ 0 00	= 1,091 08
706 89	+ 0 00	= 706 89
1,797 97	+ 0 00	= 1,797 97
4,965 81	+	= 4,965 81
0 02	+	= 0 02
4,965 83	+	= 4,965 83
(3,167 86)	+	= (3,167 86)
3,167 86	+ 0 00	= 3,167 86
0 00	+ 0 00	= 0 00
22%	0%	
4.5%	0.0%	
	+ 495 64	= 495 64
48,716 20	+ 0 34	= 48,716 54
500,000 00	+ 500,000 00	= 1,000,000 00

Tax return Summary

for 2015 taxation year



Taxpayer

Name	Yingxu Rong
Social insurance number	738-423-219
Date of birth	06-03-1969
Province of residence	British Columbia
Street	89-935 Ewen Ave
City	New Westminster
Province	British Columbia
Postal code	V3M 0A1
Home phone number	6042533858
Work phone number	

Federal return

Total income

Employment income	101		39,004	99
RRSP income	129	+	948	00
Add lines 101, 104 to 143, and 147.				
This is your total income.	150	=	39,952	99

Net income

Line 150 minus line 233 (if negative, enter "0")	This is your net income before adjustments.	234	=	39,952	99
Line 234 minus line 235 (if negative, enter "0")	This is your net income.	236	=	39,952	99

Taxable income

Line 236 minus line 257 (if negative, enter "0")	This is your taxable income.	260	=	39,952	99
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Step 1 - Federal non-refundable tax credits

Basic personal amount	300		11,327	00
Spouse or common-law partner amount	303	+	11,327	00
CPP or QPP contributions: through employment	308	+	1,757	50
Employment Insurance premiums	312	+	715	36
Canada employment amount	363	+	1,146	00
Public transit amount	364	+	456	00
Tuition, education, and textbook amounts transferred from a child	324	+	5,000	00
	Add lines 300 to 332.	335	=	31,728 86
	Multiply the amount on line 335 by 15%.	338	=	4,759 33
Total of charitable donations and gifts	344		526	00
Donations and gifts	349	+	142	54
Total federal non-refundable tax credits:	add lines 338 and 349.	350	=	4,901 87

Step 3 - Net federal tax

Tax on taxable income	(C)	5,992	95		
	Add lines (C) and 424.	404		5,992	95
Enter the amount from line 350.	350	4,901	87		
	Add lines 350 to 427.	-		4,901	87
	Basic federal tax (if negative, enter "0")	429	=	1,091	08
	Federal tax	406	=	1,091	08
	Line 406 minus line 416 (if negative, enter "0")	417	=	1,091	08

Refund or Balance owing

Net federal tax:	add lines 417, 415 and 418.	420	=	1,091	08
Provincial or territorial tax		428	+	706	89
	This is your total payable.	435	=	1,797	97
Total income tax deducted	437	4,965	81		
CPP overpayment	448	+	0	02	
	These are your total credits.	482	-	4,965	83
	Line 435 minus line 482		=	(3,167	86)
	Refund	484		3,167	86
	Balance owing	485		0	00

Additional information

Marginal tax rate	22%
Average tax rate (total income taxes paid ÷ total income)	4.5%
Total RRSP deduction limit - 2016	48,716.20
Capital gain exemption available	500,000.00



T1 comparative summary - 2015



Name **Yingxu Rong**

SIN **738-423-219**

Date of birth **06-03-1969**

		2015	2014			2015	2014
Employment income	101	39,005	37,425	Amount for infirm dependants age 18 or older	306		
Other employment income	104			CPP or QPP contributions - employment	308	1,758	1,673
Old age security pension	113			CPP or QPP contributions - self-employment	310		
CPP or QPP benefits	114			EI premiums - employment	312	715	692
Other pensions or superannuation	115			EI premiums - self-employment	317		
Elected split-pension amount	116			PPIP premiums paid	375		
Universal child care benefit	117			PPIP premiums payable on employment inc.	376		
UCCB amount designated to a dependant	185			PPIP premiums payable on self-employment	378		
Employment insurance and other benefits	119			Volunteer firefighters' amount	362		
Taxable amount of dividends	120			Search and rescue volunteers amount	395		
Taxable amount of dividends other than elig.	180			Canada employment amount	363	1,146	1,127
Interest and other investment income	121			Public transit amount	364	456	1,505
Net partnership income	122			<i>Children's fitness amount</i>	365		
Registered disability savings plan income	125			Children's arts amount	370		
Net rental income	126			Home buyers' amount	369		
Taxable capital gains	127			Adoption expenses	313		
Taxable amount of support payments received	128			Pension income amount	314		
RRSP income	129	948		Caregiver amount	315		
Other income	130			Disability amount (for self)	316		
Net business income	135			Disability amount transferred from a dependant	318		
Net professional income	137			Interest paid on your student loans	319		
Net commission income	139			Your tuition, education, and textbook amounts	323		
Net farming income	141			Tuition, education, and textbook amounts transf.	324	5,000	1,468
Net fishing income	143			Amounts transferred from your spouse	326		
Workers' compensation benefits	144			Medical expenses	330		57
Social assistance payments	145			Allowable medical expenses for other dep.	331		
Net federal supplements	146			Medical deduction	332		
Total income	150	39,953	37,425	Total	335	31,729	30,755
Pension adjustment	206			Total @ 15%	338	4,759	4,613
Registered pension plan deduction	207			Donations and gifts	349	143	
RRSP deduction	208			Total federal non-refundable tax credits	350	4,902	4,613
Deduction for elected split-pension amount	210			Family tax cut	423		
Annual union, professional, or like dues	212			Federal dividend tax credit	425		
Universal child care benefit repayment	213			Minimum tax carryover	427		
Child care expenses	214			Federal foreign tax credit	405	0	
Disability supports deduction	215			Federal tax	406	1,091	1,001
Allowable deduction of business investment loss	217			Federal political contribution tax credit	410		
Moving expenses	219			Investment tax credit	412		
Allowable deduction of support payments made	220			Labour-sponsored funds tax credit	414		
Carrying charges and interest expenses	221			Line 406 - 416	417	1,091	1,001
Deduction for CPP or QPP contributions	222			WITB advance payments received	415		
Deduction for PPIP premiums	223			Net federal tax	420	1,091	1,001
Exploration and development expenses	224			CPP contributions payable on self-employment	421		
Other employment expenses	229			EI premiums payable on self-employment	430		
Clergy residence deduction	231			Social benefits repayment	422		
Other deductions	232			Provincial or territorial tax	428	707	773
Social benefits repayment	235			Yukon First Nations tax	432		
Net income	236	39,953	37,425	Total payable	435	1,798	1,773
Canadian Forces personnel and police deduc.	244			Deducted at source	437	4,966	4,439
Employee home relocation loan deduction	248			Transfer 45%	438		
Security options deductions	249			Line 437 - 438	439		
Other payments deduction	250			Quebec abatement	440		
Limited partnership losses of other years	251			First Nations abat.	441		
Non capital loss of other years	252			CPP overpayment	448	0	
Net capital loss of other years	253			Employment insurance overpayment	450		
Capital gains deduction	254			Refundable medical expense supplement	452		
Northern residents deductions	255			Working income tax benefit	453		
Additional deductions	256			Refund of investment tax credit	454		
Taxable income	260	39,953	37,425	Part XII.2 trust tax credit	456		
Basic personal amount	300	11,327	11,138	Employee and partner GST/HST rebate	457		
Age amount	301			Children's fitness tax credit	459		
Spousal or common-law partner amount	303	11,327	10,896	Tax paid by instalments	476		
Amount for an eligible dependant	305			Provincial or territorial credits	479		
Amount for children	367		2,255	Total credits	482	4,966	4,439
				Refund	484	3,168	2,665
				Balance owing	485		

Assembly Instructions



Name: **Yingxu Rong**

SIN: 738-423-219



Assembling the federal tax return

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

The relevant student should sign the following:

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T2202 – *Education tax credit certificate*



Canada Revenue Agency
Agence du revenu du Canada

Income Tax and Benefit Return

T1 GENERAL – CONDENSED 2015

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

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Identification

Print your name and address below.

First name and initial

**Mrs.
Yingxu**

Last name

Rong

Mailing address: Apt No – Street No Street name

89-935 Ewen Ave

PO Box

RR

City

New Westminster

Prov./Terr.

BC

Postal code

V3M 0A1

Information about you

Enter your social insurance number (SIN):

738-423-219

Year Month Day

Enter your date of birth:

1969-03-06

Your language of correspondence:

English

Français

Votre langue de correspondance :

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Is this return for a deceased person?

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

Year Month Day

Marital status

Tick the box that applies to your marital status on December 31, 2015:

- 1 ☒ Married 2 ☐ Living common-law 3 ☐ Widowed
4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

Email address

I understand that by providing an email address, I am **registering** for online mail. I **have read** and I **accept the terms and conditions** on page 15 of the guide.

Enter an email address: _____

Information about your residence

Enter your province or territory of residence on **December 31, 2015**:

British Columbia

If your province or territory of residence changed in 2015, enter the date of your move:

Year Month Day

Is your home address the same as your mailing address?

Yes ☐ No ☒

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 2015, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2015**, enter the date of:

entry or departure

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

Enter his or her SIN:

738-423-185

Enter his or her first name:

Hongyu

Enter his or her net income for 2015 to claim certain credits:

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:

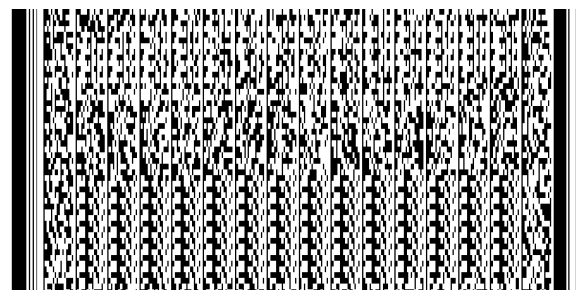
240|00

Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2015:

1 ☒

Do not use this area



Do not
use this area

172

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CRA Version

Residency information for tax administration agreements

For more information, see Information Sheet T1-BC10(E), *Residency information for tax administration agreements*, included in this package.

Did you reside within **Nisga'a Lands** on December 31, 2015? Yes ☐ 1 No ☐ 2

If **yes**, are you a citizen of the **Nisga'a Nation**? Yes ☐ 1 No ☐ 2



Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

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

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

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes ☐ 1 No ☐ 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, as well as candidates at election time.

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2015, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information. **266** Yes ☐ 1 No ☒ 2

If **yes**, complete Form T1135 and attach it to your return.

If you had dealings with a non-resident trust or corporation in 2015, see "Foreign income" in the guide.

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

T1-2015

T1-KFS

Total income

Employment income	101	39 004,99
RRSP income	129	948,00
	This is your total income. 150	39 952,99

Net income

This is your **net income.** 236 39 952,99

Taxable income

This is your **taxable income.** 260 39 952,99

Federal schedules

Schedule 1

300	11,327.00	303	11,327.00	308	1,757.50 •	312	715.36 •	324	5,000.00
335	31,728.86	338	4,759.33	349	142.54	350	4,901.87	363	1,146.00
364	456.00								

Schedule 8

5034	1,757.52 •	5549	39,004.99
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Schedule 9

340	526.00	343	72.00
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Provincial and territorial forms

Form 428

5609		5804	9,938.00	5812	8,509.00	5824	1,757.50 •	5832	715.36 •
5860	5,000.00	5880	25,919.86	5884	1,311.54	5896	58.04	6150	1,369.58

Form 479

6033	75.00	6035	75.00
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Refund or balance owing

Net federal tax: enter the amount from line 64 of Schedule 1	420	1,091	08
CPP contributions payable on self-employment and other earnings	421 +		
Employment insurance premiums payable on self-employment and other eligible earnings	430 +		
Social benefits repayment (amount from line 235)	422 +		
Provincial or territorial tax	428 +	706	89
Add lines 420, 421, 430, 422, and 428.	This is your total payable .		435 = 1,797 97 .
Total income tax deducted	437	4,965	81 .
Refundable Quebec abatement	440 +		.
CPP overpayment (enter your excess contributions)	448 +	0 02	.
Employment insurance overpayment (enter your excess contributions)	450 +		.
Refundable medical expense supplement (use the federal worksheet)	452 +		.
Working income tax benefit (WITB)	453 +		.
Refund of investment tax credit (attach Form T2038(IND))	454 +		.
Part XII.2 trust tax credit (box 38 of all T3 slips)	456 +		.
Employee and partner GST/HST rebate (attach Form GST370)	457 +		.
Children's fitness tax credit	Eligible fees	458	x 15% = 459 + .
Tax paid by instalments	476 +		.
Provincial or territorial credits	479 +		.
Add lines 437 to 479.	These are your total credits .		482 = 4,965 83 ▶
Line 435 minus line 482	This is your refund or balance owing .		(3,167 86)

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.	
Refund 484 3,167 86 .	Balance owing 485 .
For more information on how to make your payment, see line 485 in the guide or go to www.cra.gc.ca/payments . Your payment is due no later than April 30, 2016.	

Direct deposit – Enrol or update (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.

To enrol for direct deposit, to update your banking information, or to request that all of your CRA payments you may be receiving or owed be deposited into the same account as your T1 refund, complete lines 460, 461, and 462 below.

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number	460	Institution number	461	Account number	462
	(5 digits)		(3 digits)		(maximum 12 digits)

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

Sign here

It is a serious offence to make a false return.

Telephone **(604) 253-3858** Date **21-03-16**

490 If a fee was charged for preparing this return, complete the following:

Name of preparer:

Telephone:

EFILE number (if applicable):

489

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial 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 and request correction if there are errors or omissions. Refer to Info Source www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 005.

Do not use this area

487	488	486



Canada Revenue Agency
Agence du revenu du Canada

T1 GENERAL 2015

RC-15-119

Income Tax and Benefit Return

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

BC **8**

Identification

Print your name and address below.

First name and initial

Mrs.
Yingxu

Last name

Rong

Mailing address: Apt No – Street No Street name

89-935 Ewen Ave

PO Box

RR

City

New Westminster

Prov./Terr.

BC

Postal code

V3M 0A1

Information about you

Enter your social insurance number (SIN):

738-423-219

Enter your date of birth:

Year Month Day

1969-03-06

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒

☐

Is this return for a deceased person?

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

Year Month Day

Marital status

Tick the box that applies to your marital status on December 31, 2015:

- 1 ☒ Married 2 ☐ Living common-law 3 ☐ Widowed
4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

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

Enter his or her SIN:

738-423-185

Enter his or her first name:

Hongyu

Enter his or her net income for 2015 to claim certain credits:

0|00

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:

240|00

Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2015:

1 ☒

Do not use this area

Email address

I understand that by providing an email address, I am **registering** for online mail. I **have read** and I **accept the terms and conditions** on page 15 of the guide.

Enter an email address:

Information about your residence

Enter your province or territory of residence on **December 31, 2015**:

British Columbia

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

If you were self-employed in 2015, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2015**, enter the date of:

entry Month Day or departure Month Day

Residency information for tax administration agreements

For more information, see Information Sheet T1-BC10(E), *Residency information for tax administration agreements*, included in this package.

Did you reside within **Nisga'a Lands** on December 31, 2015? Yes ☐ 1 No ☐ 2

If **yes**, are you a citizen of the **Nisga'a Nation**? Yes ☐ 1 No ☐ 2



Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

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

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

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes ☐ 1 No ☐ 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, as well as candidates at election time.

Do not use this area

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

When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2015, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information. **266** Yes ☐ 1 No ☒ 2

If **yes**, complete Form T1135 and attach it to your return.

If you had dealings with a non-resident trust or corporation in 2015, see "Foreign income" in the guide.

As a resident of Canada, you have to report your income from all sources both inside and outside Canada.

Total income

Employment income (box 14 of all T4 slips)	101	39,004	99
Commissions included on line 101 (box 42 of all T4 slips)	102		
Wage loss replacement contributions (see line 101 in the guide)	103		
Other employment income	104	+	
Old age security pension (box 18 of the T4A(OAS) slip)	113	+	
CPP or QPP benefits (box 20 of the T4A(P) slip)	114	+	
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152		
Other pensions and superannuation	115	+	
Elected split-pension amount (attach Form T1032)	116	+	
Universal child care benefit (UCCB)	117	+	
UCCB amount designated to a dependant	185		
Employment insurance and other benefits (box 14 of the T4E slip)	119	+	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)	120	+	
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (attach Schedule 4)	121	+	
Net partnership income: limited or non-active partners only	122	+	
Registered disability savings plan income	125	+	
Rental income Gross 160		Net 126	+
Taxable capital gains (attach Schedule 3)	127	+	
Support payments received Total 156		Taxable amount 128	+
RRSP income (from all T4RSP slips)	129	+	948 00
Other income Specify:	130	+	
Self-employment income			
Business income Gross 162		Net 135	+
Professional income Gross 164		Net 137	+
Commission income Gross 166		Net 139	+
Farming income Gross 168		Net 141	+
Fishing income Gross 170		Net 143	+
Workers' compensation benefits (box 10 of the T5007 slip)	144		
Social assistance payments	145	+	
Net federal supplements (box 21 of the T4A(OAS) slip)	146	+	
Add lines 144, 145, and 146 (see line 250 in the guide).	=	► 147	+
Add lines 101, 104 to 143, and 147.	This is your total income. 150	=	39,952 99

Attach your **Schedule 1** (federal tax) and **Form 428** (provincial or territorial tax) here. **Attach only** the **other documents** (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction. Keep all other supporting documents.

Net income

Enter your total income from line 150.	150	39,952	99
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208 +		
PRPP employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (attach Form T1032)	210 +		
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212 +		
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +		
Child care expenses (attach Form T778)	214 +		
Disability supports deduction	215 +		
Business investment loss	Gross 228	Allowable deduction 217 +	
Moving expenses		219 +	
Support payments made	Total 230	Allowable deduction 220 +	
Carrying charges and interest expenses (attach Schedule 4)		221 +	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		222 +	
Exploration and development expenses (attach Form T1229)		224 +	
Other employment expenses		229 +	
Clergy residence deduction		231 +	
Other deductions	Specify:	232 +	
Add lines 207, 208, 210 to 224, 229, 231, and 232.		233 =	
Line 150 minus line 233 (if negative, enter "0")		This is your net income before adjustments. 234 =	39,952 99
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide)			
Use the federal worksheet to calculate your repayment.		235 -	
Line 234 minus line 235 (if negative, enter "0")			
If you have a spouse or common-law partner, see line 236 in the guide.		This is your net income. 236 =	39,952 99

Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Employee home relocation loan deduction (box 37 of all T4 slips)	248 +		
Security options deductions	249 +		
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +		
Limited partnership losses of other years	251 +		
Non-capital losses of other years	252 +		
Net capital losses of other years	253 +		
Capital gains deduction	254 +		
Northern residents deductions (attach Form T2222)	255 +		
Additional deductions	Specify:	256 +	
Add lines 244 to 256.		257 =	
Line 236 minus line 257 (if negative, enter "0")		This is your taxable income. 260 =	39,952 99

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

Refund or balance owing

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Net federal tax: enter the amount from line 64 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	1,091	08
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421	+	
Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430	+	
Social benefits repayment (amount from line 235)	422	+	
Provincial or territorial tax (attach Form 428, even if the result is "0")	428	+	706 89
Add lines 420, 421, 430, 422, and 428.	This is your total payable .		435 = 1,797 97
Total income tax deducted	437	4,965	81 •
Refundable Quebec abatement	440	+	•
CPP overpayment (enter your excess contributions)	448	+	0 02 •
Employment insurance overpayment (enter your excess contributions)	450	+	•
Refundable medical expense supplement (use the federal worksheet)	452	+	•
Working income tax benefit (WITB) (attach Schedule 6)	453	+	•
Refund of investment tax credit (attach Form T2038(IND))	454	+	•
Part XII.2 trust tax credit (box 38 of all T3 slips)	456	+	•
Employee and partner GST/HST rebate (attach Form GST370)	457	+	•
Children's fitness tax credit Eligible fees 458 × 15% =	459	+	•
Tax paid by instalments	476	+	•
Provincial or territorial credits (attach Form 479 if it applies)	479	+	•
Add lines 437 to 479.	These are your total credits .		482 = 4,965 83 ▶
Line 435 minus line 482	This is your refund or balance owing .		= (3,167 86)

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Refund	484	3,167	86	Balance owing	485
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For more information on how to make your payment, see line 485 in the guide or go to **www.cra.gc.ca/payments**. Your payment is due no later than April 30, 2016.

Direct deposit – Enrol or update (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.

To enrol for direct deposit, to update your banking information, or to request that all of your CRA payments you may be receiving or owed be deposited into the same account as your T1 refund, complete lines 460, 461, and 462 below.

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number **460** Institution number **461** Account number **462**

(5 digits) (3 digits) (maximum 12 digits)

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

490 If a fee was charged for preparing this return, complete the following:

Sign here

It is a serious offence to make a false return.

Telephone (604) 253-3858 Date 21-03-16

Name of preparer:

Telephone:

EFILE number (if applicable):

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial 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 and request correction if there are errors or omissions. Refer to Info Source www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 005.

Do not use this area

T1-2015

Federal Tax

Schedule 1

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

Step 1 – Federal non-refundable tax credits

Basic personal amount	claim \$11,327	300	11,327	00	1
Age amount (if you were born in 1950 or earlier) (use the federal worksheet)	(maximum \$7,033)	301	+		2
Spouse or common-law partner amount (attach Schedule 5)		303	+	11,327	00 3
Amount for an eligible dependant (attach Schedule 5)		305	+		4
Family caregiver amount for children under 18 years of age Number of children born for whom you are claiming the family caregiver amount	352 × \$2,093 =	367	+		5
Amount for infirm dependants age 18 or older (attach Schedule 5)		306	+		6
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308	+	1,757	50 • 7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+		• 8
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips	(maximum \$930.60)	312	+	715	36 • 9
on self-employment and other eligible earnings (attach Schedule 13)		317	+		• 10
Volunteer firefighters' amount		362	+		11
Search and rescue volunteers' amount		395	+		12
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,146)	363	+	1,146	00 13
Public transit amount		364	+	456	00 14
Children's arts amount		370	+		15
Home buyers' amount		369	+		16
Adoption expenses		313	+		17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314	+		18
Caregiver amount (attach Schedule 5)		315	+		19
Disability amount (for self) (claim \$7,899, or if you were under 18 years of age, use the federal worksheet)		316	+		20
Disability amount transferred from a dependant (use the federal worksheet)		318	+		21
Interest paid on your student loans		319	+		22
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+		23
Tuition, education, and textbook amounts transferred from a child		324	+	5,000	00 24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1998 or later	330				26
Enter \$2,208 or 3% of line 236 of your return, whichever is less .	-				27
Line 26 minus line 27 (if negative, enter "0")	=				28
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+			29
Add lines 28 and 29.	=				▶ 30
Add lines 1 to 25, and line 30.		332	+		31
Federal non-refundable tax credit rate		335	=	31,728	86 32
Multiply line 31 by line 32.		338	=	4,759	33 33
Donations and gifts (attach Schedule 9)		349	+	142	54 34
Add lines 33 and 34.					35
Enter this amount on line 47 on the next page.	Total federal non-refundable tax credits	350	=	4,901	87 35

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your taxable income from line 260 of your return.					39,952	99	36
Complete the appropriate column depending on the amount on line 36.	Line 36 is \$44,701 or less	Line 36 is more than \$44,701 but not more than \$89,401	Line 36 is more than \$89,401 but not more than \$138,586	Line 36 is more than \$138,586			
Enter the amount from line 36.	39,952						37
	- 0	- 44,701	- 89,401	- 138,586			38
Line 37 minus line 38 (cannot be negative)	= 39,952	=	=	=			39
	x 15%	x 22%	x 26%	x 29%			40
Multiply line 39 by line 40.	= 5,992	=	=	=			41
	+ 0	+ 6,705	+ 16,539	+ 29,327			42
Add lines 41 and 42.	= 5,992	=	=	=			43

Step 3 – Net federal tax

Enter the amount from line 43.		5,992	95	44
Federal tax on split income (from line 5 of Form T1206)	424	+		•45
Add lines 44 and 45.	404	=	5,992	95
Enter your total federal non-refundable tax credits from line 35 on the previous page.	350		4,901	87
Family tax cut (attach Schedule 1-A)	423	+		•48
Federal dividend tax credit	425	+		•49
Overseas employment tax credit (attach Form T626)	426	+		50
Minimum tax carryover (attach Form T691)	427	+		•51
Add lines 47 to 51.		=	4,901	87
Line 46 minus line 52 (if negative, enter "0")			- 4,901	87
	Basic federal tax	429	=	1,091
				08
				53
Federal foreign tax credit (attach Form T2209)		405	-	
Line 53 minus line 54 (if negative, enter "0")		Federal tax	406	=
				1,091
				08
				55
Total federal political contributions (attach receipts)	409			56
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650)	410		•57
Investment tax credit (attach Form T2038(IND))		412	+	•58
Labour-sponsored funds tax credit				
Net cost 413		Allowable credit 414	+	•59
Add lines 57, 58, and 59.		416	=	
Line 55 minus line 60 (if negative, enter "0")			-	
If you have an amount on line 45 above, see Form T1206.		417	=	1,091
				08
Working income tax benefit advance payments received (box 10 of the RC210 slip)		415	+	•62
Special taxes (see line 418 in the guide)		418	+	
Add lines 61, 62, and 63.				
Enter this amount on line 420 of your return.		Net federal tax	420	=
				1,091
				08
				64

Amounts for Spouse or Common-Law Partner and Dependants

Protected B when completed

Schedule 5

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See the guide to find out if you can claim an amount on line 303, 305, 306, or 315 of Schedule 1. For each dependant claimed, provide the details requested below. **Attach a copy of this schedule to your return.**

Line 303 – Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2015? Month Day
 If **yes**, tick this box ☒ **5522** and enter the date of the change. ▶

Base amount	11,327	00	1
If you are entitled to the family caregiver amount , enter \$2,093 (see page 43 in the guide).	5109	+	2
Add lines 1 and 2.	=	11,327	00 3
Spouse's or common-law partner's net income from page 1 of your return	-	0	00 4
Line 3 minus line 4 (if negative, enter "0")	=	11,327	00 5
Enter this amount on line 303 of your Schedule 1.			

Line 305 – Amount for an eligible dependant

Did your marital status change to married or common-law in 2015? Month Day
 If **yes**, tick this box ☒ **5529** and enter the date of the change. ▶

Provide the requested information and complete the following calculation for this dependant.

First and last name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Address:			Yes <input type="checkbox"/> No <input type="checkbox"/>

Base amount	11,327	00	1
If you are entitled to the family caregiver amount , enter \$2,093 (see page 43 in the guide and read the note below).	5110	+	2
Add lines 1 and 2.	=		3
Dependant's net income (line 236 of his or her return)	5106	-	4
Line 3 minus line 4 (if negative, enter "0")			5
Enter this amount on line 305 of your Schedule 1.			

Note: If you are entitled to the **family caregiver amount** for this dependant and he or she is a child under 18 years of age, you **must** claim the family caregiver amount on line 367, and **not** on this line.

Line 306 – Amount for an infirm dependant aged 18 or older (attach a separate sheet of paper if you need more space)

Provide the requested information and complete the following calculation for each dependant.

First and last name:	Year of birth	Relationship to you
Address:		

Base amount	13,420	00	1
Infirm dependant's net income (line 236 of his or her return)	-		2
Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")	=		3

(maximum \$6,700)

Enter on line 306 of your Schedule 1 the **total** amount you are claiming for all dependants.

Line 315 – Caregiver amount (attach a separate sheet of paper if you need more space)

Provide the requested information and complete the following calculation for each dependant.

First and last name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Address:			Yes <input type="checkbox"/> No <input type="checkbox"/>

Base amount	20,343	00	1
If you are entitled to the family caregiver amount , enter \$2,093 (see page 43 in the guide and complete box 5112 below).	+		2
Add lines 1 and 2.	=		3
Dependant's net income (line 236 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0"). If you are entitled to the family caregiver amount on line 2, the maximum amount is \$6,701 . If not, the maximum is \$4,608 .	=		5
If you claimed this dependant on line 305 of Schedule 1, enter the amount you claimed.	-		6
Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0")	=		7

Enter on line 315 of your Schedule 1 the **total** amount you are claiming for all dependants.

Enter the **total** number of dependants for whom you entered \$2,093 on line 2 for this calculation. **5112**

T1-2015

Working Income Tax Benefit

Schedule 6

For more information, see line 453 in the guide. Complete this schedule and **attach** a copy to your return to claim the working income tax benefit (WITB) if you meet **all** of the following conditions in 2015:

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

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

You cannot claim the WITB if in 2015:

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

Notes: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2015.

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

Do you have an eligible dependant? **381** Yes ☒ 1 No ☐ 2

Do you have an eligible spouse? **382** Yes ☒ 1 No ☐ 2

Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2015. Otherwise, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return	39,004 99 3	
Taxable part of scholarship income reported on line 130 383 +	4	384 + 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses and income from a communal organization) +	5	+ 5
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer 385 +	6	386 + 6
Add lines 3 to 6. Enter the amount even if the result is "0". =	39,004 99 7	387 = 7
Add the amounts from line 7 in columns 1 and 2. Working income	39,004 99 8	

Part B – Adjusted family net income

Net income amount from line 236 of the return	39,952 99 9	
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income, or an allowance received as an emergency volunteer 388 +	10	389 + 10
Total of universal child care benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included on line 232 of the return) +	11	+ 11
Add lines 9, 10, and 11. =	39,952 99 12	= 12
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return) -	13	- 240 00 13
Line 12 minus line 13 (if negative, enter "0") =	39,952 99 14	390 = 14

Add the amounts from line 14 in columns 1 and 2. **Adjusted family net income** 39,952 99 15

- Are you claiming the basic WITB? **391** Yes ☒ 1 No ☐ 2 If **yes**, complete Step 2 on the next page.
- Are you claiming the WITB disability supplement for yourself? **392** Yes ☐ 1 No ☒ 2 If **yes**, complete Step 3 on the next page.
- Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes ☐ 1 No ☒ 2 If **yes**, he or she must complete steps 1 and 3 on a separate Schedule 6.

Step 2 – Calculating your basic WITB

If you had an eligible spouse, only **one of you** can claim the basic WITB. However, the individual who received the WITB advance payments for 2015 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Amount from line 8 in Step 1		39,004	99	16		
Base amount	-	4,750	00	17		
Line 16 minus line 17 (if negative, enter "0")	=	34,254	99	18		
Rate	x	20.4%		19		
Multiply line 18 by line 19.	=	6,988	02	20		
If you had neither an eligible spouse nor an eligible dependant, enter \$1,227.						
If you had an eligible spouse or an eligible dependant, enter \$1,947.		1,947	00	21		
Amount from line 20 or line 21, whichever is less		1,947	00	▶ 1,947	00	22
Amount from line 15 in Step 1		39,952	99	23		
Base amount:						
If you had neither an eligible spouse nor an eligible dependant, enter \$12,622.						
If you had an eligible spouse or an eligible dependant, enter \$17,013.	-	17,013	00	24		
Line 23 minus line 24 (if negative, enter "0")	=	22,939	99	25		
Rate	x	16.5%		26		
Multiply line 25 by line 26.	=	3,785	10	▶ - 3,785	10	27
Line 22 minus line 27 (if negative, enter "0")						
Enter the amount from line 28 on line 453 of your return unless you complete Step 3.	=		0	00		28

Step 3 – Calculating your WITB disability supplement

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

Enter the amount from line 7 in column 1 of Step 1.			29
Base amount	-	2,295 00	30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	x	21%	32
Multiply line 31 by line 32.	=		33
Amount from line 33 or \$565, whichever is less		▶	34
Amount from line 15 in Step 1			35
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$20,048.			
If you had an eligible spouse or an eligible dependant, enter \$28,795.	-		36
Line 35 minus line 36 (if negative, enter "0")	=		37
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 8.5%. Otherwise, enter 17%.	x		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".		+	41
Add lines 40 and 41.			
Enter this amount on line 453 of your return.	=		42

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$20,059	less than \$28,813
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$23,372	less than \$32,119
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	→	less than \$35,443

T1-2015

Canada Pension Plan Contributions and Overpayment for 2015

Complete this schedule to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2015 if you were **a resident of a province or territory other than Quebec** on December 31, 2015, 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 complete Form RC381, *Inter-provincial calculation for CPP and QPP contributions and overpayments for 2015*.

Part 1 – If 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 had 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. Read **Part 1** of this schedule.

Part 2 – Complete this part to determine the number of months for the CPP calculation.

Part 3 – Complete this part to calculate your CPP contributions and any overpayment of CPP made through employment if you had no self-employment income.

Part 4 or Part 5 – Complete one of these parts to calculate your CPP contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

For more information, see line 222 in the guide.

Complete **Part 4** if you are reporting **only** self-employment or elective income.

Complete **Part 5** if you are reporting self-employment or elective income **and** employment income. You must first complete **Part 3**.

Attach a copy of this schedule to your return.

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

If in 2015 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 2015 and elected in 2015 to stop paying CPP contributions or revoked in 2015 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 2015 and elect in 2015 to stop paying CPP contributions on your self-employment earnings, enter the month in 2015 for which you choose to start this election in **box 372** 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 372 because June is the sixth month of the year. If in 2015 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2015 for which you choose to revoke this election in box 374 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 2015 and wanted to elect to stop paying CPP contributions in 2015, or to revoke in 2015 an election made in a prior year, you should have completed Form CPT30 in 2015. 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 2015 but your intent was to elect in 2015 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 372** below, or if you want to revoke in 2015 an election made in a prior year, enter the month you want to resume contributing in **box 374** below. If you did not complete and submit Form CPT30 for 2015 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 2015 on this schedule. To be valid, an election or revocation that begins in 2015 must be filed on or before June 15, 2017.

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 372.

Month
372 |

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 374.

Month
374 |

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

Enter 12 in box A **unless** one or more of the situations below apply.

- If you turned 18 years of age in 2015, enter the number of months in the year after the month you turned 18.
- If for all of 2015 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2015, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2015, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2015, 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 2015 and have an entry in box 372, enter the number of months in the year prior to the month you entered in box 372.
- If you were 65 to 70 years of age in 2015, 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 2015, 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 2015, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2015 and have an entry in box 374, enter the number of months in the year after and including the month you entered in box 374.
- If you turned 70 years of age in 2015 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 2015 you were 70 years of age or older, enter "0".
- If the individual died in 2015, 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 2015.

12 A

Part 3 – Calculating your CPP contributions and overpayment on employment income

Enter your yearly maximum **CPP** pensionable earnings
(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$53,600) 53,600 00 1

Total CPP pensionable earnings

Enter the total of box 26 of all your T4 slips (maximum \$53,600 per slip).
If box 26 is blank, use box 14.

5549 39,004 99 2

Enter the amount from line 1 or the amount from line 2, whichever is **less**.

(maximum \$53,600) 39,004 99 3

Enter your maximum basic **CPP** exemption

(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$3,500)* - 3,500 00 4

Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0")

(maximum \$50,100) = 35,504 99 5

Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.

5034 1,757 52 • 6

Required contributions on CPP pensionable earnings:

Multiply the amount from line 5 by 4.95%.

(maximum \$2,479.95) - 1,757 50 7

Line 6 minus line 7 (if negative, enter "0")

CPP overpayment = 0 02 8

If you are **self-employed** and/or you are **electing to pay additional** CPP contributions on other earnings, enter the amount from line 6 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 5.

Otherwise, enter the amount from line 6 or line 7, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 46 of the *General Income Tax and Benefit Guide*.

* If you started receiving CPP retirement benefits in 2015, your basic exemption may be prorated by the CRA.

Monthly proration table for 2015

Part 3

Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption
1	\$4,466.67	\$291.67
2	\$8,933.33	\$583.33
3	\$13,400.00	\$875.00
4	\$17,866.67	\$1,166.67
5	\$22,333.33	\$1,458.33
6	\$26,800.00	\$1,750.00

Part 3 continued

Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption
7	\$31,266.67	\$2,041.67
8	\$35,733.33	\$2,333.33
9	\$40,200.00	\$2,625.00
10	\$44,666.67	\$2,916.67
11	\$49,133.33	\$3,208.33
12	\$53,600.00	\$3,500.00

Part 4 – CPP contributions on self-employment and other earnings ONLY (no employment income)

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)			1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)			2
Add lines 1 and 2 (if negative enter "0").	373 +		3
CPP pensionable earnings (maximum \$53,600)*	=		4
Basic exemption (maximum \$3,500)*	-		5
Line 3 minus line 4 (maximum \$50,100)	=		6
CPP rate	x	9.9 %	7
CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 421 of your return.	=		8
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.			9
Enter the amount from line 8 on line 222 of your return and on line 310 of Schedule 1.			

* Self-employment earnings, CPP pensionable earnings, and the basic exemption 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 2015).

Part 5 – CPP contributions on self-employment and other earnings when you have employment income

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)			1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)		373 +	2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)		399 +	3
Add lines 1, 2, and 3.		=	4
Enter the amount from line 6 of Part 3.			5
Actual CPP contributions			6
If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.			7
Enter the amount from line 5 above.	-		8
Enter the amount from line 7 of Part 3.	=		9
Line 6 minus line 7 (if negative, enter "0")			10
Line 5 minus line 8 (if negative, enter "0")			11
Multiply the amount from line 9 by 20.202.			12
Enter the amount from line 1 of Part 3.			13
CPP pensionable earnings (maximum \$53,600)			14
Enter the amount from line 4 of Part 3.			15
Basic exemption (maximum \$3,500)			16
Line 11 minus line 12 (if negative, enter "0")			17
(maximum \$50,100)			18
Enter the amount from line 10.			19
Line 13 minus line 14 (if negative, enter "0")			20
Enter the amount from line 4 or line 15, whichever is less .			21
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.			22
Line 4 of Part 3 minus line 2 of Part 3			23
Line 4 minus line 13 (if negative, enter "0")	-		24
Line 17 minus line 18 (if negative, enter "0")	=		25
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")			26
Multiply the amount from line 20 by 9.9%.			27
Multiply the amount from line 8 of Part 3 (if positive only) by 2.			28
CPP contributions payable on self-employment and other earnings: Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. **			29
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.			30
Enter the amount from line 24 on line 222 of your return and on line 310 of Schedule 1.			31

* 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 2015).

** If the result on line 23 is negative, you may have an overpayment. If so, we will calculate it for you.

T1-2015

Donations and Gifts

Schedule 9

For more information, see line 349 in the guide and see Pamphlet P113, *Gifts and Income Tax*.

Attach a copy of this schedule to your return. Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged				526	00	1
Donations made to government bodies (government of Canada, a province or territory, a registered municipality in Canada, or a registered municipal or public body performing a function of government in Canada)	329	+				2
Donations made to registered universities outside Canada that are prescribed	333	+				3
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	334	+				4
	Total eligible amount of charitable donations		=	526	00	5
Add lines 1 to 4.						
Enter your net income from line 236 of your return.	39,952	99	x 75% =	29,964	74	6

Note: If the amount on line 5 is less than the amount on line 6, enter the amount from line 5 on line 340 below and continue completing the schedule from that line.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>)	337			7		
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>)	339	+		8		
Add lines 7 and 8.		=	x 25% =			9
Enter the total of lines 6 and 9 or the amount on line 236 of your return, whichever is less .						
	Total donations limit		=	29,964	74	10
Allowable charitable donations (enter the amount from line 5 or line 10, whichever is less)	340			526	00	
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342	+				
Add lines 340 and 342.	344	=		526	00	
Enter \$200 or the amount from line 344, whichever is less .	345	-	200	00		11
			x 15% =	346	30	
Line 344 minus line 345	347	=	326	00		12
			x 29% =	348	94	

First-time donor's super credit (FDSC)

For the purpose of the FDSC, you will be considered a "first-time donor" if neither you nor your spouse or common-law partner has claimed and been allowed a charitable donations tax credit for any year after 2007.

Only gifts of money made after March 20, 2013, to a maximum of \$1,000, are eligible for the FDSC.

Note: If you have a spouse or common-law partner, you can share the claim for the FDSC, but the total combined donations claimed cannot be more than \$1,000.

Enter the amount of gifts of money* made after March 20, 2013.	(Maximum \$1,000) 343	=	72	00		
			x 25% =	341	18	13
Add lines 11, 12, and 13.						
Enter this amount on line 349 of Schedule 1.						
	Donations and gifts		=	142	54	14

* The amount claimed on line 343 must also be claimed on line 340 by you or your spouse or common-law partner. Also note that if the donations are shared, the combined amount on line 343 for you and your spouse or common-law partner cannot exceed the combined amount claimed on line 340 by both of you.



British Columbia Tax

BC428
T1 General – 2015

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

Step 1 – British Columbia non-refundable tax credits

		For internal use only	5609		
Basic personal amount		claim \$9,938	5804	9,938	00 1
Age amount (if born in 1950 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,457)	5808 +		2
Spouse or common-law partner amount					
Base amount	9,360	00			
Minus: his or her net income from page 1 of your return	-	0	00		
Result: (if negative, enter "0")	=	9,360	00	(maximum \$8,509) ► 5812 +	8,509 00 3
Amount for an eligible dependant					
Base amount	9,360	00			
Minus: his or her net income from line 236 of his or her return	-				
Result: (if negative, enter "0")	=			(maximum \$8,509) ► 5816 +	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820 +		5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824 +	1,757	50 .6
(amount from line 310 of your federal Schedule 1)			5828 +		.7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832 +	715	36 .8
(amount from line 317 of your federal Schedule 1)			5829 +		.9
Adoption expenses (amount from line 313 of your federal Schedule 1)			5833 +		10
Children's fitness amount			5838 +		11
Children's fitness equipment amount (50% of amount from line 5838)			5842 +		12
Children's arts amount (amount from line 370 of your federal Schedule 1)			5841 +		13
Education coaching amount		(maximum \$500)	5843 +		14
Pension income amount		(maximum \$1,000)	5836 +		15
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840 +		16
Disability amount (for self) (Claim \$7,454 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			5844 +		17
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5848 +		18
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852 +		19
Your tuition and education amounts [use and attach Schedule BC(S11)]			5856 +		20
Tuition and education amounts transferred from a child			5860 +	5,000	00 21
Amounts transferred from your spouse or common-law partner [use and attach Schedule BC(S2)]			5864 +		22
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868			23	
Enter \$2,066 or 3% of line 236 of your return, whichever is less .	-			24	
Line 23 minus line 24 (if negative, enter "0")	=			25	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5872 +			26	
Add lines 25 and 26.	5876 =			► +	27
Add lines 1 to 22, and line 27.			5880 =	25,919	86 28
British Columbia non-refundable tax credit rate			x	5.06%	29
Multiply line 28 by line 29.			5884 =	1,311	54 30
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	200	00	x 5.06% =	10	12 31
Amount from line 347 of your federal Schedule 9	326	00	x 14.7% =	+ 47	92 32
Add lines 31 and 32.	5896 =	58	04	► +	58 04 33
Add lines 30 and 33.					
Enter this amount on line 46.			British Columbia non-refundable tax credits 6150 =	1,369	58 34

Continue on the next page.

Step 2 – British Columbia tax on taxable income

Enter your taxable income from line 260 of your return.								39,952	99	35
Complete the appropriate column depending on the amount on line 35.		Line 35 is more	Line 35 is more	Line 35 is more	Line 35 is more					
Enter the amount from line 35.	Line 35 is \$37,869 or less	than \$37,869 but not more than \$75,740	than \$75,740 but not more than \$86,958	than \$86,958 but not more than \$105,592	than \$105,592 but not more than \$151,050	Line 35 is more than \$151,050				
		39,952								36
Line 36 minus line 37 (cannot be negative)	- 0.00	- 37,869.00	- 75,740.00	- 86,958.00	- 105,592.00	- 151,050.00				37
	=	= 2,083.99	=	=	=	=				38
Multiply line 38 by line 39.	x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%	x 16.8%				39
	=	= 160.47	=	=	=	=				40
Add lines 40 and 41.	+ 0.00	+ 1,916.00	+ 4,832.00	+ 6,010.00	+ 8,300.00	+ 14,982.00				41
British Columbia tax on taxable income	=	= 2,076.47	=	=	=	=				42

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 42.								2,076	47	43
Enter your British Columbia tax on split income from Form T1206.						6151	+			•44
Add lines 43 and 44.							=	2,076	47	45
Enter your British Columbia non-refundable tax credits from line 34.								1,369	58	46
British Columbia dividend tax credit:										
Credit calculated for line 6152 on the <i>Provincial Worksheet</i>						6152	+			•47
British Columbia overseas employment tax credit:										
Amount calculated for line 48 on the <i>Provincial Worksheet</i>						6153	+			•48
British Columbia minimum tax carryover:										
Amount from line 427 of your federal Schedule 1			x 33.7%	=	6154	+				•49
Add lines 46 to 49.							=	1,369	58	▶
Line 45 minus line 50 (if negative, enter "0")								- 1,369	58	50
								= 706	89	51
British Columbia additional tax for minimum tax purposes:										
Amount from line 117 of Form T691			x 33.7%	=				+		52
Add lines 51 and 52.								= 706	89	53
Provincial foreign tax credit from Form T2036								-		54
Line 53 minus line 54 (if negative, enter "0")								= 706	89	55

BC tax reduction

If your net income (line 236 of your return) is **less than \$31,342**, complete the following calculation.
Otherwise, enter "0" on line 62 and continue on line 63.

Basic reduction	claim \$432									56
Enter your net income from line 236 of your return.										57
Base amount	- 19,000.00									58
Line 57 minus line 58 (if negative, enter "0")	=									59
Applicable rate	x 3.5%									60
Multiply line 59 by line 60.	=							▶		
Line 56 minus line 61 (if negative, enter "0")								=		▶
Line 55 minus line 62 (if negative, enter "0")									-	62
									= 706	89
										63
Logging tax credit from Form FIN 542S or Form FIN 542P									-	64
Line 63 minus line 64 (if negative, enter "0")									= 706	89
										65

Continue on the next page.

Step 3 – British Columbia tax *(continued)*

Enter the amount from line 65 on the previous page. 706|89 66

British Columbia political contribution tax credit

Enter your British Columbia political contributions made in 2015. **6040** 67
Credit calculated for line 68 on the *Provincial Worksheet* (maximum \$500) - 68
Line 66 minus line 68 (if negative, enter "0") = 706|89 69

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. **6045** .70
Enter your employee venture capital tax credit from Certificate **EVCC 30**. **6047** + .71
Add lines 70 and 71. (maximum \$2,000) = ► - 72
Line 69 minus line 72 (if negative, enter "0") = 706|89 73

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231. **6881** - .74
Line 73 minus line 74 (if negative, enter "0") 75
Enter the result on line 428 of your return. **British Columbia tax** = 706|89

See the privacy notice on your return.



British Columbia Credits

BC479

T1 General – 2015

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

Sales tax credit (for low-income families and individuals)

If you had a spouse or common-law partner on December 31, 2015, **only one of you** can claim this credit for both of you.

Income for the sales tax credit	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	39,952 99 1	1
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)	+ 2	+ 2
Add lines 1 and 2.	= 39,952 99 3	= 3
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	- 4	- 240 00 4
Line 3 minus line 4 (if negative, enter "0")	= 39,952 99 5	= 0 00 5
Add the amounts from line 5 in column 1 and column 2 (if applicable).	Adjusted net family income	39,952 99 6
If you had a spouse or common-law partner on December 31, 2015, enter \$18,000. Otherwise, enter \$15,000.		- 18,000 00 7
Line 6 minus line 7 (if negative, enter "0")	Income for the sales tax credit	= 21,952 99 8

Basic sales tax credit	claim \$75 6033	75 00 9
Additional credit for your spouse or common-law partner	claim \$75 6035	+ 75 00 10
Add lines 9 and 10.		= 150 00 11
Amount from line 8	21,952 99 × 2% =	- 439 06 12
Line 11 minus line 12 (if negative, enter "0")	Sales tax credit	= 0 00 13

British Columbia seniors' home renovation tax credit

If on December 31, 2015, you and your spouse or common-law partner occupied separate principal residences for medical reasons, claim the seniors' home renovation tax credit individually and tick **box 6089**.

6089 ☐

Enter your home renovation expenses from line 5 of your Schedule BC(S12).	(maximum \$10,000) 6048	× 10% =	+ 14
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British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate SBVC 10 for shares acquired in 2015.	6049	• 15
Enter your venture capital tax credit from Certificate SBVC 10 for shares purchased during the first 60 days of 2016 that you elect to claim in 2015.	6050 +	• 16
Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or notice of reassessment.	+ 17	
Add lines 15, 16, and 17.	(maximum \$60,000) =	▶ + 18

British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88.	6051 +	• 19
Enter your mining exploration tax credit allocated from a partnership from Form T88.	6053	20
Add lines 13, 14, 18, and 19.	=	21

Enter the amount from line 21 on the previous page.

22

British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014.	6055		23
Enter the amount from line 4 of Form T1014-1, <i>British Columbia Training Tax Credit (Employers)</i> .	6056	+	•24
Enter the amount from line 4 of Form T1014-2, <i>British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers)</i> .	6063	+	•25
Add lines 23, 24, and 25.	=		▶ + 26
Add lines 22 and 26.			
Enter the result on line 479 of your return.	British Columbia credits	=	0.00 27

See the privacy notice on your return.

**Employee Overpayment of 2015 Employment
Insurance Premiums**

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13, then complete this form.

Do not complete this form if you were a resident of Quebec on December 31, 2015, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read the note below)		38,051	27	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits		+		2
Add lines 1 and 2.	(maximum \$49,500)	=	38,051	27 3
Total premiums deducted:				
Residents of other than Quebec (box 18 and box 55 of your T4 slips)				
Quebec residents (box 18 of your T4 slips)		715	38	4
Total premiums payable: enter the amount from line 10 of Schedule 13		+		5
Add lines 4 and 5.		=	715	38 6
Line 3 minus \$2,000 (if negative, enter "0")		-	36,051	27 7
Line 6 minus line 7 (if negative, enter "0")		=	0	00 8
Total premiums deducted:				
Residents of other than Quebec (box 18 and box 55 of your T4 slips)				
Quebec residents (from box 18 of your T4 slips)			715	38 9
Required premium:				
Residents of other than Quebec (multiply line 1 by 1.88%)	(maximum \$930.60)			
Quebec residents (multiply line 1 by 1.54%)	(maximum \$762.30)	-	715	36 10
Line 9 minus line 10 (if negative, enter "0")		=	0	02 11
Enter the amount from line 8 or line 11, whichever is greater .	Employment insurance overpayment		0	02 12
Enter the amount from line 12 on line 450 of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 450.				
Enter the amount from line 7, 9, or 10, whichever is least, on line 312 of Schedule 1 and, if it applies, on line 5832 of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,038 (\$2,031 if you were a resident of Quebec).				
Note: If you have no self-employment earnings and your total EI insurable earnings on your T4 slips are less than \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.				

T1-2015

Schedule of charitable donations Federal

Line 1 Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged.			
Name of donor: Yingxu Rong			
YMCA	72		00
Internation Buddhist	272		00
Lingyen Moutain	80		00
Donations as per T-slips	72		00
Carry the result to line 1 of the Schedule 9.			496 00 1

Line 1 Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged.			
Name of donor: Hongyu Ji			
MSF Doctor without Board	30		00
Carry the result to line 1 of the Schedule 9.			30 00 1

Total Canadian donations available for tax credit			
Total donations in current year, per list above - self	496		00
Total donations in current year, per list - spouse	+		30 00
Total Canadian donations available for tax credit	=	 	526 00

Total donations eligible for tax credit, claim & carryforward			
Total Donations limit per line 10 of schedule 9	29,964		74
Total Donations (including amounts carried forward)	526		00
Donations claimed in the current year - self			526 00
Donations claimed in the current year - spouse			+
Total claim			= 526 00
Donations carried forward to future years - self			
Donations carried forward to future years - spouse			+
Total carryforward			= 0 00

Summary of donations carried forward				
Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged.				
Year of donation	Description	Amount for 2015	Amount used in 2015*	Amount to carry forward to 2016
2015	Current year's donations	496 00	496 00	0 00
Total		496 00	496 00	0 00
* May include unused amounts expiring at the end of this year. These amounts will then be available in case of a future adjustment to the income tax return.				

T1 – 2015**Federal Worksheet**

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

Line 129 – RRSP income

Inclusion in income for RRSP home buyer's plan repayment		948	00
Total =		<u>948</u>	<u>00</u>

Line 324 – Tuition and education amount transferred from a child

Name of dependant: Xiaoyun
 SIN of dependant: 740-289-376
 Date of birth: 1997-04-15
 Relationship to you: Daughter of

Eligible tuition fees paid for 2015 (T2202A column A)		4,444	08	1
Education amount: (Number of part-time months multiplied by \$140 plus number of full-time months multiplied by \$465)		<u>+ 1,860</u>	<u>00</u>	2
Total 2015 tuition and education amounts (add lines 1 and 2)		<u>= 6,304</u>	<u>08</u>	3
Amount transferred by the student (student's schedule 11, line 327)		<u>= 5,000</u>	<u>00</u>	4
Total of line 4 for each student with a transfer Enter this amount on line 324 of your return.	Tuition and education amount transferred from a child	<u>= 5,000</u>	<u>00</u>	5

Line 364 – Public transit amount

Name: Rong, Yingxu	Public transit - transit by local bus		248	00
Name: Ji, Xiaoyun	Public transit - transit by local bus		<u>208</u>	<u>00</u>
Total		<u>=</u>	<u>456</u>	<u>00</u>
Amount claimed by your spouse (line 364 of his or her Schedule 1)		-		
Amount claimed by your dependant (line 364 of his or her Schedule 1)		-		
Carry the result to line 364 of the T1 Income Tax Return.	Public transit amount	<u>=</u>	<u>456</u>	<u>00</u>

Line 437 – Income tax deducted

T4	YMCA OF GREATER VANCOUVER		4,965	81
Total income tax deducted				
Enter this amount on line 437 of your return		<u>=</u>	<u>4,965</u>	<u>81</u>

Registered Retirement Savings Plan (RRSP) Schedule

Table B - Calculation of eligible RRSP/PRPP deduction in 2015

Eligible amount based on 2014 income		1
RRSP room based previous years' income	+ 41,695	2
Pension adjustment reversal amount from your 2015 T10 slip	+	3
2015 PSPA (from last year's RPP administrator's statement)	-	4
Employer PRPP contributions (amount from line 205)	-	5
Unused RRSP Room	= 41,695	6
Maximum RRSP/PRPP deduction limit in 2015	41,695	7

Table C - Calculation of RRSP/PRPP deduction in 2015

Contributions available for RRSP/PRPP deduction (table A, line 12)	=	
Maximum RRSP/PRPP deduction limit in 2015 (table B, line 7)	= 41,695	
RRSP/PRPP deduction before transfers		1
Direct or indirect transfers	+	2
RRSP/PRPP deduction (per line 208)	= 0	3

Table D - Calculation of 2015 earned income
2015 calculation in reference to 2016 RRSP/PRPP eligibility

Employment income (line 101 and part of line 104 not shown elsewhere in this calc)	39,004	1
Union, professional or like dues (line 212)	-	2
Employment expenses (line 229)	-	3
Subtotal (employment income)	= 39,004	4
Royalties for a work or invention (line 104)	+	5
Net research grants you received (line 104)	+	6
Employee profit sharing plan allocations- T4PS-Box 35 (line 104)	+	7
Supplementary unemployment benefit plan payments (line 104)	+	8
Net Income from a business (lines 135-143)	+	9
Disability payments received from the CPP or QPP (line 152)	+	10
Net rental income from real property (line 126)	+	11
Alimony or maintenance income received (line 128)	+	12
2015 contributions to an amateur athlete trust (AAT)	+	13
Subtotal - total eligible income	= 39,004	14
Current-year loss from a business (lines 135-143)		15
Deemed taxable capital gain re: eligible capital property	+	16
Current-year rental loss (line 126)	+	17
Alimony or maintenance income paid (line 220)	+	18
Subtotal - amount to be deducted	- 	19
2015 earned income	= 39,004	20
Amount from line 20	39,004 x 18% ▶ = 7,021	A
RRSP/PRPP dollar limit for 2016	= 25,370	B
Enter the amount from line A or B, whichever is less	7,021	21
Total PA from 2015	-	22
Maximum RRSP/PRPP deduction in 2016 before PSPA	= 7,021	23

Registered Retirement Savings Plan Schedule (continued)

Table E - Calculation of eligible RRSP/PRPP deduction limit for 2016

Unused Room for 2015 (table B, line 6)	41,695	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-	2
2016 net PSPA (from RPP administrator's statement)	-	3
Eligible RRSP/PRPP Room	= 41,695	4
Maximum RRSP/PRPP deduction in 2016 based on 2015 earned income (table D, line 23)	+ 7,021	5
Maximum RRSP/PRPP deduction limit for 2016	= 48,716	6

Table G - Calculation of RRSP/PRPP contribution limit 2016

Maximum RRSP/PRPP deduction limit for 2016 (table E, line 6)	48,716	1
Undeducted premiums (table F, line 3)	-	2
RRSP/PRPP contribution limit for 2016	= 48,716	3

Table H - Calculation of repayment of RRSP home buyers plan

RRSP home buyers plan outstanding amount before the start period	= 948
Required amount to repay for 2015	= 948
Designated repayment	=
Amount to be included in RRSP income on line 129	= 948
RRSP home buyers plan outstanding amount, end of year	=



Return Record

Identification			
Transmitter Efile Number		Transmitter Efile Password	<Password>
Preparer Efile Number		Preparer Efile Password	<Password>
Document Control Number		Discounter Registration Number	
Software Code	015G	Software Release Date	2016-03-09
Taxpayer's Data			
Taxpayer's Given Name		Change of Name Indicator [2=Yes]	
Taxpayer's Surname			
Address Data			
Care of Line			
Street	89-935 Ewen Ave		
City	New Westminster		
Province	BC	Telephone Area Code	604
Postal Code	V3M0A1	Telephone Local Number	2533858
Same Home/Mailing Address [1=Yes, 2=No]	2	Date of the Move	
Basic Data		Residency Data	
Tax Year	2015	Year End Province of Residence	BC
Social Insurance Number	738423219	Current Province of Residence	
Date of Birth	1969-03-06	Aboriginal Land Residency Indicator [1=Yes, 2=No]	
Marital Status	1	Yukon First Nation Settlement Number	
Spouse Self Employed [0=No, 1=Yes]	1	First Nation Identification Indicator [1=Yes, 2=No]	
Date of Entry		North West Territories First Nation Residency Code	
Prior Year Submission [0=No, 1=Yes]	0		
Elections Canada Data			
Canadian Citizenship Indicator [1=Yes, 2=No]		1 Elections Canada Authorization Indicator [01=Yes, 02=No]	
Contact Data			
Correspondence Language Code [1=English, 2=French]	1	Alternate Address Authorization Code	00
Tax Preparer Authorization Code [1=Yes]		Expiry Date of the Tax Preparer Authorization Code	
Pre-Assessment Review Contact Code		Post-Assessment Review Contact Code	
Taxpayer's Email Address			
Deceased Data			
Deceased Indicator [1=Yes]		Date of Death	
Spouse's Data			
Spouse's Given Name (Limited to 4 characters)	Hong	Spouse's Social Insurance Number	738423185
Spouse's Net Income	0	Spouse's Universal Child Care Benefit Amount	240
Spouse's Universal Child Care Repayment Amount	0		
Bankruptcy Data			
Bankruptcy Indicator [1=Yes]		Post-Bankruptcy Net Income	
		Post-Bankruptcy Adjusted Net Income	
Selected Financial Data Statements (SFDs)			
Number of Selected Financial Data Records [Blank if 0]			

Field	Value	Description
266	2	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
101	39004	Employment income per T4 slips
129	948	RRSP income
150	39952	Total income (or loss)
260	39952	Taxable income
428	70689	Provincial or territorial tax
435	179797	Total payable
437	496581	Total income tax deducted from information slips
448	2	CPP overpayment
484	316786	Refund
490	2	Prepared by (1=3rd party, 2=Client, or 3=Discounted)
300	11327	Basic personal amount
303	11327	Spouse or common-law partner amount
364	456	Public transit amount
312	71536	Employment insurance premiums
324	5000	Tuition, education, and textbook amounts transferred from a child
363	1146	Canada employment amount
335	31728	Gross non-refundable tax credits before donations and gifts

Continued on next page

Field	Value	Description
338	4759	Non-refundable tax credits before donations and gifts
349	142	Donations and gifts
350	4901	Total federal non-refundable tax credits
406	109108	Federal tax
417	109108	Fed. tax before additional tax on RESP accumulated inc. payments
340	526	Allowable charitable donations and government gifts
343	72	Amount of gifts of money made after March 20, 2013
5804	9938	Basic personal amount
5812	8509	Spousal or common-law partner amount
5824	175750	Canada or Quebec pension plan contributions
5832	71536	Employment insurance premiums
5860	5000	Tuition and education amount transferred from child
5880	25919	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	1311	Provincial non-refundable tax credits before donations and gifts
5896	58	Donations and gifts
6150	1369	Provincial non-refundable tax credits
9918	7	Indicator - Spouse's net income is nil or negative (7=Yes)
308	175750	CPP contributions through employment
5478	38051	E.I. insurable earnings (T4's other than T4 fishers income)
5549	39004	Total CPP pensionable earnings
5034	175752	Total CPP contributions withheld
5508	948	Home Buyer's Plan participant - Repayment amount
5028	71538	Total employment insurance premiums

Summary of carryforward amounts to 2016



Name: **Yingxu Rong**
 SIN: **738-423-219**

Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 16
CNIL		
Expense		T936 line 16
Income		T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount	7,021	RRSP schedule (Table D)
Room from previous years	41,695	RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
HOME BUYER'S PLAN		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
LLP		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
DONATIONS		
Donations		Charitable donations schedule
TUITION		
Tuition and educations amounts		Schedule 11, line 25
Tuition and educations amounts - Provincial		Schedule 11 P, line 21
Interest paid on a student loan		Supporting documents
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 129
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		T1285
Logging tax credit		BC428
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479

Employment income summary - 2015

Employer Name: **YMCA OF GREATER VANCOUVER****T4**Province of employment: **British Columbia****STATEMENT OF REMUNERATION PAID**Employment income - *line 101*

14	39,004	99
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Employee's CPP contributions - *line 308*

16	1,757	52
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Employee's QPP contributions - *line 308*

17		
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Employee's EI premiums - *line 312*

18	715	38
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RPP contributions - *line 207*

20		
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Income tax deducted - *line 437*

22	4,965	81
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EI insurable earnings

24	38,051	27
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CPP pensionable earnings

26	39,004	99
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QPP pensionable earnings

26		
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Board and lodging
(included in box 14)

30		
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Employee's home-relocation loan deduction - *line 248* Security options deduction 110(1)(d) - *line 249*

37		
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39		
-----------	--	--

Other taxable allowances and benefits
(included in box 14)

40		
-----------	--	--

Security options deduction 110(1)(d.1) - *line 249*

41		
-----------	--	--

Employment commissions - *line 102*

42		
-----------	--	--

Canadian Forces personnel
& police deduction - *line 244*

43		
-----------	--	--

Union dues - *line 212*

44		
-----------	--	--

Charitable donations - *line 349*

46	72	00
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Pension adjustment - *line 206*

52		
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Provincial parental insurance plan

55		
-----------	--	--

PPIP insurable earnings

56		
-----------	--	--

Eligible retiring allowances *line 130*

66		
-----------	--	--

Non-eligible retiring allowances *line 130*

67		
-----------	--	--

Status Indian employee (included in box 14)

71		
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Pre-1990 past service contributions
while a contributor

74		
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Pre-1990 past service contributions
while not a contributor

75		
-----------	--	--

Worker's compensation benefits
repaid to the employer - *line 229*

77		
-----------	--	--

Emergency services
volunteer allowance

87		
-----------	--	--

Public transit pass - *line 364*

84		
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Employee-paid premiums for
private health services plans - *line 330*

85		
-----------	--	--

Clergy's housing allowance (included in box 30)

30		
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