



Tax return for 2004 prepared for

Hongyu Ji

by *UFile.ca*

Executive summary

for 2004 taxation year

	Taxpayer	Spouse
Name	Hongyu Ji	Yingxu Rong
Social insurance number	738-423-185	738-423-219
Date of birth	18/05/1969	06/03/1969
Province of residence	British Columbia	British Columbia
Street	104-6380 Silver Ave	104-6380 Silver Ave
City	Burnaby	Burnaby
Province	British Columbia	British Columbia
Postal code	V5H 2Y4	V5H 2Y4
Home phone number	6042533858	6042533858
Work phone number	6048382188	

Federal return

	Taxpayer	Spouse	Total for the couple
Total income	2,191	17,435	19,626
Net income	2,191	13,917	16,108
Taxable income	2,191	13,917	16,108
Effective marginal tax rate	22.1%	22.1%	
Average tax rate (tax ÷ total income)	0.1%	0.0%	
Total tax payable			
Balance due (refund)	(1,408)	(1,979)	(3,387)

Additional alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2005		3,138	3,138
Unused RRSP contributions	1,000		1,000
Capital gain exemption available	250,000	250,000	500,000
Cumulative net investment loss (CNIL)	(1,424)		(1,424)
Total instalments payable in 2005			

T1 - Summary

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

2004						2004					
Employment income 101						Basic amount 300	8,012				
Other empl. income 104						Age amount 301					
OAS pension 113						Spousal amount 303					
CPP/QPP benefits 114						Eligible dependant 305					
Other pensions 115						Infirm dependant 306					
El benefits 119	13,200					<i>Supplem. credit</i> 307					
Dividends 120						CPP/QPP empl. 308					
Interest 121	820					<i>Supplementary CPP</i> 309					
Partnership 122						CPP/QPP self-empl. 310					
Rental 126						El premiums 312					
Capital gains 127						Pension inc. amount 314					
Support received 128						Caregiver amount 315					
RRSP 129						Disability amount 316					
Other income 130						Disability transfer 318					
Business 135	-11,829					Student loan int. 319					
Professional 137						Tuition, education 323					
Commission 139						Tuition transfer 324					
Farming 141						Spousal transfer 326					
Fishing 143						Medical expenses 330	30				
Workers' compens. 144						Medical adjustment 331					
Social assistance 145						Medical deduction 332					
Supplement 146						Total 335	8,012				
Total income 150	2,191					Total @ 16% 338	1,282				
PA amount 206						Donations and gifts 349					
RPP contributions 207						Non refundable cr. 350	1,282				
RRSP contributions 208						Federal tax 406	0				
Sask. pension plan 209						Political 410					
Dues 212						ITC 412					
Child care 214						Labour-sponsored 414					
Attendant care 215						Line 406 - 416 417					
ABIL 217						<i>Federal surtax</i> 419					
Moving 219						Net federal tax 420					
Support payments 220						CPP contribution 421					
Interest expenses 221						Repayment 422					
CPP/QPP self-empl. 222						<i>Supplementary CPP</i> 424					
Exploration exp. 224						Provincial tax 428					
Employment exp. 229						First Nations 432					
Clergy deduction 231						Total payable 435	0				
Other deductions 232						Deducted at source 437	1,408				
Clawback 235						Transfer 40% 438					
<i>Forward avg. with.</i> 237						Line 437 - 438 439					
Net income 236	2,191					Quebec abatement 440					
Canadian Forces 244						CPP overpayment 448					
Loan deduction 248						El overpayment 450					
Shares deduction 249						Refundable medical 452					
Other payments 250						Refund of ITC 454					
Limited part. loss 251						Part XII.2 credit 456					
Non capital loss 252						GST/HST rebate 457					
Net capital loss 253						Instalments paid 476					
Cap. gains exempt. 254						<i>Forward averaging</i> 478					
Northern deduction 255						Provincial credits 479					
Additional deduct. 256						Total credits 482	1,408				
Taxable income 260	2,191					Refund 484	1,408				
						Balance owing 485					

Data for previous years will only be shown if requested and existing in the database.

T1 GENERAL 2004

RC-04-119

Income Tax and Benefit Return

Identification

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Attach your personal label here. Correct any wrong information.
If you are not attaching a label, print your name and address below.

Name: Mr. Hongyu Ji
Address: 104-6380 Silver Ave
Burnaby BC V5H 2Y4

Information about you

Enter your social insurance number (SIN) if you are not attaching a label: 738-423-185
Enter your date of birth: 1969-05-18
Your language of correspondence: English Français
Votre langue de correspondance : ☒ ☐
Check the box that applies to your marital status on Dec. 31, 2004: (see the "Marital status" section in the guide for details)
1 ☒ Married 2 ☐ Living common law 3 ☐ Widowed
4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

Information about your residence

Enter your province or territory of residence on December 31, 2004: British Columbia
Enter the province or territory where you currently reside if it is not the same as that shown above for your mailing address:
If you were self-employed in 2004, enter the province or territory of self-employment: British Columbia
If you became or ceased to be a resident of Canada in 2004, give the date of: entry month day or departure month day

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

Enter his or her SIN if it is not on the label, or if you are not attaching a label: 738-423-219
Enter his or her first name: Yingxu
Enter his or her net income for 2004 to claim certain credits: (see the guide for details) 13,916.63
Check this box if he or she was self-employed in 2004: 1 ☐

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

Do not use this area



Elections Canada

THIS SECTION APPLIES ONLY TO CANADIAN CITIZENS.
DO NOT ANSWER THIS QUESTION IF YOU ARE NOT A CANADIAN CITIZEN.

As a Canadian citizen, I authorize the Canada Revenue Agency to provide my name, address and date of birth to Elections Canada for the National Register of Electors. Yes ☐ 1 No ☒ 2
Your authorization is required each year. This information will be used only for purposes permitted under the *Canada Elections Act*.

Goods and services tax/harmonized sales tax (GST/HST) credit application

See the guide for details.

Are you applying for the GST/HST credit? Yes ☐ 1 No ☒ 2

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

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

Do not use this area	172					171				

Please answer the following question

Did you own or hold foreign property at any time in 2004 with a total cost of more than CAN\$100,000?

(read the "Foreign income" section in the guide for details) **266** Yes ☐ 1 No ☒ 2

If yes, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2004, see the "Foreign income" section in the guide.

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

Total income

Employment income (box 14 on all T4 slips)	101		
Commissions included on line 101 (box 42 on all T4 slips)	102		
Other employment income	104		
Old Age Security pension (box 18 on the T4A(OAS) slip)	113		
CPP or QPP benefits (box 20 on the T4A(P) slip)	114		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation	115		
Employment Insurance and other benefits (box 14 on the T4E slip)	119	13,200	00
Taxable amount of dividends from taxable Canadian corporations (see the guide)	120		
Interest and other investment income (attach Schedule 4)	121	819	61
Net partnership income: limited or non-active partners only (attach Schedule 4)	122		
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		
Other income Specify:	130		
Self-employment income (see lines 135 to 143 in the guide)			
Business income Gross 162	11,360	60	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 on the T5007 slip)	144		
Social assistance payments	145		
Net federal supplements (box 21 on 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	2,191	03



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Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

Net income

Enter your **total income** from line 150 150 2,191 03

Pension adjustment

(box 52 on all T4 slips and box 34 on all T4A slips) 206

Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips) 207

RRSP deduction (see Schedule 7 and **attach** receipts) 208

Saskatchewan Pension Plan deduction (maximum \$600) 209

Annual union, professional, or like dues (box 44 on all T4 slips and receipts) 212

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) 222

Exploration and development expenses (**attach** Form T1229) 224

Other employment expenses 229

Clergy residence deduction 231

Other deductions Specify: 232

Add lines 207 to 224, 229, 231, and 232. 233

Line 150 minus line 233 (if negative, enter "0"). This is your **net income before adjustments**. 234 2,191 03

Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) 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 2,191 03

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips) 244

Employee home relocation loan deduction (box 37 on 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 2,191 03

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

Net federal tax: enter the amount from line 19 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	
CPP contributions payable on self-employment and other earnings (attach Schedule 8)	421	
Social benefits repayment (enter the amount from line 235)	422	

Provincial or territorial tax (attach Form 428, even if the result is "0") 428

Add lines 420 to 428

This is your **total payable**. 435

Total income tax deducted (from all information slips)	437	1,408	00	•
Refundable Quebec abatement	440			•
CPP overpayment (enter your excess contributions)	448			•
Employment Insurance overpayment (enter your excess contributions)	450			•
Refundable medical expense supplement	452			•
Refund of investment tax credit (attach Form T2038(IND))	454			•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456			•
Employee and partner GST/HST rebate (attach Form GST370)	457			•
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 1,408 00

Line 435 minus line 482 (1,408 00)

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 1,408 00 •

Balance owing 485

Amount enclosed 486

Direct deposit - Start or change (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 for your refund has not changed.

Refund and GST/HST credit - To start direct deposit or to change account information only, **attach** a "void" cheque or complete lines 460, 461, and 462.

Note: To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also check box 463.

Branch number	Institution number	Account number	CCTB
460	461	462	463
(5 digits)	(3 digits)	(maximum 12 digits)	<input type="checkbox"/>

Attach to page 1 a **cheque** or **money order** payable to the Receiver General. Your payment is due no later than April 30, 2005.

<p>I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income.</p> <p>Sign here _____</p> <p>It is a serious offence to make a false return.</p> <p>Telephone 6042533858 Date 11-07-05</p>	<p>490 For professional tax preparers only</p> <p>Name: _____</p> <p>Address: _____</p> <p>Telephone: _____</p>
<p>Do not use this area</p> <p>487 488</p>	



T1-KS

Social Insurance Number
Numéro d'assurance sociale 738-423-185

T1 Schedules / Annexes T1

Schedule 1 - Annexe 1

300	8,012	00	331		
301			332		
303			335	8,012	00
305			338	1,281	92
306			349		
308			350	1,281	92
310			409		
312			410		
314			412		
315			413		
316			414		
318			424		
319			425		
323			427		
324			431		
326			433		
330			445		

Schedule 2 - Annexe 2

351			357		
353			360		
355					

Schedule 3 - Annexe 3

106			153		
107			154		
109			155		
110			158		
123			159		
124			161		
131			173		
132			174		
136			176		
138			178		
151			195		

Schedule 7 - Annexe 7

240			259 ()		
245	1,000	00	262		
246			263		
247			264 ()		

Schedule 8 - Annexe 8

371			373		
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Schedule 9 - Annexe 9

337			340		
339			342		

Schedule 11 - Annexe 11

320			322		
321			327		

Schedule A - Annexe A

167			169		
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Schedule C - Annexe C

133			443		
148			446		

T1-related forms / Formulaire T1 connexes

T1A

6625			6637		
6626			6638		
6627			6642		
6630			6643		
6631			6644		
6632			6648		
6636			6649		
6655	year	month day	6650		

T1-DD(1)

460		461		462	
463 ()					
471		472		473	

T626

6770 ()		6773			
6772		6774			

Important: This form has to be submitted with your paper return.
Important : Ce formulaire doit être soumis avec votre déclaration papier.

T1-related forms / Formulaires T1 connexes

T691

5569		6784	
5570		6786	
5571		6787	
6782		6788	
6783		6789	
Do not use/N'inscrivez rien ici ►		6790 ()	
		6791	

T778

6795		6798	
6796		6801	

T936

5365		6810	
6808		6811	
Do not use / N'inscrivez rien ici ►		6813 ()	

T1139 & T1172

6672		6827	
6673 ()		6828	

T1170

6822		6825	
6823		6826	
6824			

T1198

6850		6865	
6851		6866	
6852		6867	
6853		6868	
6854		6869	
6855		6870	
6856		6871	
6857		6872	
6858		6873	
6859		6874	
6860		6875	
6861		6876	
6862		6877	
6863		6878	
6864			

T1206

6835		6837	
6836		6838	

T1212

6520		6522	
6521			

T1231

6880		•	6883		•
6882		•	6884		•

T1241

6885		•	6887		•
6886		•			

T1256

6846		•	6847		•
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T1258

6169		•	6170		•
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T2017

6680		6696	
6681		6699	
6687		6703	
6688		6704	
6691		6706	
6692			

T2038(IND), T5004 & GST-370

6485		6714	
6486		6715	
6487		6716	
6710		6717	
6711		6720	•
6712		6721	•
6713		6722	•
6724	year month day	6765	

T2222

6749		6754	
6752		6756	
6757		6759	

Provincial and Territorial forms / Formulaires provinciaux et territoriaux

Form - Formulaire 428 / T2203

NRTC/CINR	
5600 ()	6072 ()
5601 ()	6074 ()
5602 ()	6076 ()
5603 ()	6080 _____ •
5605 ()	6081 _____ •
5606 ()	6083 _____ •
5607 ()	6085 _____ •
5608 ()	6097 ()
5609 ()	6099 ()
5610 ()	6140 _____
5611 ()	6151 _____ •
5614 ()	6152 _____ •
5804 _____ 8,523 00	6153 _____ •
5808 _____	6154 _____ •
5812 _____	6155 _____
5816 _____	6156 _____ •
5820 _____	6157 _____
5821 _____	6158 _____
5822 _____	6159 _____
5824 _____ •	6167 _____ •
5828 _____ •	6175 _____
5832 _____ •	6177 _____ •
5836 _____	6178 _____ •
5840 _____	6179 _____ •
5844 _____	6180 _____ •
5848 _____	6195 _____
5850 _____	6197 _____
5852 _____	6199 _____
5856 _____	6269 ()
5860 _____	6275 _____ •
5864 _____	6276 _____ •
5868 _____ 30 27	6280 _____ •
5872 _____	6338 _____
5876 _____	6339 _____
5880 _____ 8,523 00	6340 _____
5884 _____ 515 64	6341 _____
5896 _____	6342 _____ •
6150 _____ 515 64	6355 _____ •
6370 ()	6360 _____ •
Other/Autre	6361 _____ •
6003 _____	6362 _____ •
6004 _____	6363 _____ •
6006 _____ •	6368 _____
6040 _____ 200 00	6374 _____ •
6045 _____ •	6376 _____
6047 _____ •	6384 _____
6070 _____	6881 _____ •
6071 _____	

Form - Formulaire 479

6033 _____	6249 _____
6035 _____	6250 _____
6049 _____ •	6251 _____
6050 _____ •	6255 _____
6051 _____ •	6266 _____
6053 _____	6310 _____
6054 _____	6315 _____
6089 ()	6320 _____ •
6090 _____	6321 _____ •
6095 ()	6322 _____ •
6097 ()	6324 ()
6099 ()	6325 ()
6105 _____	6326 () ()
6110 _____	6327 _____
6112 _____	6328 ()
6114 _____	6329 ()
6116 _____	6330 _____
6120 _____	6331 _____
6122 _____	6332 _____
6124 _____	6334 _____
6126 _____	6352 _____ •
6130 _____ •	6353 _____ •
6210 _____	6354 _____ •
6220 _____ •	6380 _____ •
6225 _____ •	6381 _____ •
6226 _____ •	6382 _____ •
6227 _____ •	6383 _____ •
6233 _____	6385 _____
6234 _____	6386 _____ •
6236 _____	6387 _____ •
6237 _____	6388 _____ •
6238 _____ •	6389 _____ •
6247 _____	6390 _____
6248 _____	6391 _____

Schedule (S2) - Annexe (S2)

5901 _____	5907 _____
5902 _____	5909 _____
5903 _____	5912 _____
5905 _____	

Schedule (S11) - Annexe (S11)

5914 _____	5918 _____
5916 _____	5920 _____

T1-2004

Federal Tax

Schedule 1

Complete this schedule to claim your federal non-refundable tax credits and to calculate your net federal tax.

You must attach a copy of this schedule to your return.

Enter your **taxable income** from line 260 of your return 2,19103 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

If the amount on line 1 is:	\$35,000 or less	more than \$35,000 but not more than \$70,000	more than \$70,000 but not more than \$113,804	more than \$113,804
Enter the amount from line 1 above	<u>2,191</u> <u>03</u> 2	<u></u> <u></u> 2	<u></u> <u></u> 2	<u></u> <u></u> 2
Base amount	<u>00,000</u> <u>00</u> 3	<u>35,000</u> <u>00</u> 3	<u>70,000</u> <u>00</u> 3	<u>113,804</u> <u>00</u> 3
Line 2 minus line 3 (this amount cannot be negative)	<u>2,191</u> <u>03</u> 4	<u></u> <u></u> 4	<u></u> <u></u> 4	<u></u> <u></u> 4
Rate	<u>16%</u> 5	<u>22%</u> 5	<u>26%</u> 5	<u>29%</u> 5
Multiply the amount on line 4 by the rate on line 5	<u>350</u> <u>56</u> 6	<u></u> <u></u> 6	<u></u> <u></u> 6	<u></u> <u></u> 6
Tax on base amount	<u>0,000</u> <u>00</u> 7	<u>5,600</u> <u>00</u> 7	<u>13,300</u> <u>00</u> 7	<u>24,689</u> <u>00</u> 7
Add lines 6 and 7	<u>350</u> <u>56</u> 8	<u></u> <u></u> 8	<u></u> <u></u> 8	<u></u> <u></u> 8

Federal non-refundable tax credits (Read the guide for details about these credits.)

Basic personal amount	claim \$8,012 300	<u>8,012</u> <u>00</u>
Age amount (if you were born in 1939 or earlier)	(maximum \$3,912) 301	<u></u> <u></u>
Spouse or common-law partner amount:		
Base amount	<u>7,484</u> <u>00</u>	
Minus: his or her net income (from page 1 of your return)	<u></u> <u></u>	
Result: (if negative, enter "0")	(maximum \$6,803) 303	<u></u> <u></u>
Amount for an eligible dependant (attach Schedule 5)	(maximum \$6,803) 305	<u></u> <u></u>
Amount for infirm dependants age 18 or older (attach Schedule 5)	306	<u></u> <u></u>
CPP or QPP contributions:		
through employment from box 16 and box 17 on all T4 slips	(maximum \$1,831.50) 308	<u></u> <u></u> •
on self-employment and other earnings (attach Schedule 8)	310	<u></u> <u></u> •
Employment Insurance premiums from box 18 on all T4 slips	(maximum \$772.20) 312	<u></u> <u></u> •
Pension income amount	(maximum \$1,000) 314	<u></u> <u></u>
Caregiver amount (attach Schedule 5)	315	<u></u> <u></u>
Disability amount	316	<u></u> <u></u>
Disability amount transferred from a dependant	318	<u></u> <u></u>
Interest paid on your student loans	319	<u></u> <u></u>
Tuition and education amounts (attach Schedule 11)	323	<u></u> <u></u>
Tuition and education amounts transferred from a child	324	<u></u> <u></u>
Amounts transferred from your spouse or common-law partner (attach Schedule 2)	326	<u></u> <u></u>
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1987 or later (see the guide)		
	330	<u>30</u> <u>27</u>
Minus: \$1,813 or 3% of line 236, whichever is less		<u>65</u> <u>73</u>
Subtotal (if negative, enter "0")		<u>0</u> <u>00</u> (A)
Allowable amount of medical expenses for other dependants		
(see the calculation at line 331 in the guide and attach Schedule 5)	331	<u></u> <u></u> (B)
Add lines (A) and (B).		<u>0</u> <u>00</u> ▶ 332 <u>0</u> <u>00</u>
Add lines 300 to 326, and 332. 335 <u>8,012</u> <u>00</u>		

Multiply the amount on line 335 by 16% = **338** 1,28192

Donations and gifts (attach Schedule 9)	349	<u></u> <u></u>
Total federal non-refundable tax credits: Add lines 338 and 349. 350		<u>1,281</u> <u>92</u>

Net federal tax

Enter the amount from line 8 on page 1	350	56	9
Federal tax on split income (from line 4 of Form T1206)	424		10
Add lines 9 and 10	350	56	11
Enter the amount from line 350 on page 1	350	1,281	92
Federal dividend tax credit (13.3333% of the amount on line 120 of your return)	425		
Overseas employment tax credit (attach Form T626)	426		
Minimum tax carry-over (attach Form T691)	427		
Add lines 350, 425, 426, and 427	1,281	92	12
Basic federal tax: Line 11 minus line 12 (if negative, enter "0")	429	0	00 13
Federal foreign tax credit:			
Complete the federal foreign tax credit calculation below and enter the amount from line (i) or line (ii), whichever is less			14
Federal tax: Line 13 minus line 14 (if negative, enter "0")	406	0	00 15
Total federal political contributions (attach receipts)	409		
Federal political contribution tax credit (see the guide)	410		
Investment tax credit (attach Form T2038(IND))	412		
Labour-sponsored funds tax credit			
Net cost 413		Allowable credit 414	
Add lines 410, 412, and 414	416		16
Line 15 minus line 16 (if negative, enter "0")			
(if you have an amount on line 424 above, see Form T1206)	417		17
Additional tax on RESP accumulated income payments (attach Form T1172)	418		18
Net federal tax: Add lines 17 and 18			
Enter this amount on line 420 of your return.	420	0	00 19

Federal foreign tax credit: (see lines 431 and 433 in the guide)

Make a separate calculation for each foreign country. Enter the result on line 14 above.

Non-business-income tax paid to a foreign country	431		•(i)
Net foreign non-business income *	433		
Net income **			
	×	Basic federal tax ***	
		=	(ii)

* Reduce this amount by any income from that foreign country for which you claimed a capital gains deduction, and by any income from that country that was, under a tax treaty, either exempt from tax in that country or deductible as exempt income in Canada (included on line 256). Also reduce this amount by the lesser of lines E and F on Form T626.

** Line 236 plus the amount on line 3 of Form T1206, minus the total of the amounts on lines 244, 248, 249, 250, 253, 254, and minus any amount included on line 256 for foreign income deductible as exempt income under a tax treaty, income deductible as net employment income from a prescribed international organization, or non-taxable tuition assistance from box 21 of the T4E slip. If the result is less than the amount on line 433, enter your **Basic federal tax***** on line (ii).

*** Line 429 plus the amount on lines 425 and 426, and minus any refundable Quebec abatement (line 440) and any federal refundable First Nations abatement (line 441 on the return for residents of Yukon).

T1-2004

Statement of Investment Income

Schedule 4

State the names of the payers below and attach any information slips you received.

Attach a separate sheet of paper if you need more space. Attach a copy of this schedule to your return.

I - Taxable amount of dividends from taxable Canadian corporations (see line 120 in the guide)

Total dividends (enter on line 120 of your return)	120	

II - Interest and other investment income (see line 121 in the guide)

T5 - HSBC MORTGAGE CORPORATION		756	16
T5 - BANK OF MONTREAL		63	45
Income from foreign sources			
Total interest and other investment income (enter on line 121 of your return)	121	819	61

III - Net partnership income (loss) (see line 122 in the guide)

Net partnership income (loss) (enter on line 122 of your return)	122	

IV - Carrying charges and interest expenses (see line 221 in the guide)

Carrying charges		
Interest expenses		
Total carrying charges and interest expenses (enter on line 221 of your return)	221	

T1-2004

RRSP Unused Contributions, Transfers, and HBP or LLP Activities

Schedule 7

Only complete this schedule and attach it to your return when one or more of the following situations applies:

- You will **not** be deducting on your return for 2004 all of the unused RRSP contributions (amount B) on your "2004 RRSP Deduction Limit Statement" on your 2003 *Notice of Assessment* or *Notice of Reassessment*.
- You will **not** be deducting on your return for 2004 all of the RRSP contributions you made from **March 2, 2004, to March 1, 2005**.
- You have transferred to your RRSP certain amounts you included in your income.
- You are designating contributions made to your RRSP as a 2004 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).
- You withdrew funds from your RRSP in 2004 under the HBP or the LLP.

If none of these situations applies to you, do not complete this schedule. Just enter your total RRSP contributions on line 208 of your return. See line 208 in the guide for more information.

PART A - Contributions

Unused RRSP contributions: amount B of your "2004 RRSP Deduction Limit Statement" on your 2003

Notice of Assessment or *Notice of Reassessment*

Total contributions* made to your RRSP or your spouse or common-law partner's RRSP from:					1
March 2, 2004, to December 31, 2004 (attach all receipts)				2	
January 1, 2005, to March 1, 2005 (attach all receipts)		1,000	00	3	
Add lines 2 and 3	245	1,000	00	▶	4
Total RRSP contributions: Add lines 1 and 4		1,000	00		5

* Include your transfers and contributions that you are designating as a repayment under the HBP or LLP.
See the guide for the list of contributions to exclude.

PART B - Repayments under the HBP and the LLP

Contributions made to your RRSP from January 1, 2004, to March 1, 2005, that you are designating as your repayments under the HBP and LLP for 2004. **Do not** include an amount you deducted or designated as a repayment on your 2003 return, or that was refunded to you. Also, **do not** include any contributions or transfers that you will be including on line 10 or 11 below.

Repayment under the HBP	246			6	
Repayment under the LLP	262			7	
Add lines 6 and 7				▶	8

PART C - RRSP deduction

RRSP contributions available to deduct: Line 5 minus line 8 1,000 00 9

RRSP contributions you are deducting for 2004

(not to exceed **the lesser of** the amount on line 9 above, excluding transfers, and your

RRSP deduction limit for 2004 shown on line A of your "2004 RRSP Deduction

Limit Statement" on your 2003 *Notice of Assessment* or *Notice of Reassessment*)

Transfers (see "Line 11 - Transfers" at line 208 in the guide)	240			11	
Add lines 10 and 11				12	

2004 RRSP deduction: Enter the amount from line 9 or line 12, whichever is **less**

Also enter this amount on line 208 of your return.

208 13

PART D - RRSP unused contributions available to carry forward

Your unused RRSP contributions available to carry forward to a future year: Line 9 minus line 13 1,000 00 14

If the amount on line 14 is more than "0", we will show it on your 2004 *Notice of Assessment*.

PART E - 2004 withdrawals under the HBP and the LLP

HBP: Enter the amount from box 27 of all your 2004 T4RSP slips	247			15	
Check this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP	259	<input type="checkbox"/>		16	
LLP: Enter the amount from box 25 of all your 2004 T4RSP slips	263			17	
Check this box if you want to designate your spouse or common-law partner as the LLP student	264	<input type="checkbox"/>		18	

Only the student must complete this schedule. Use it to:

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

Attach a copy of this schedule to **your** return. If you do not file a return, keep this schedule for your records.

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

See line 323 in the guide for more information.

Federal tuition and education amounts claimed by the student for 2004

Unused federal tuition and education amounts from your 2003 *Notice of Assessment* or *Notice of Reassessment* 181|98 1

Eligible tuition fees paid for 2004 **320** _____ 2

Education amount for 2004: Use columns B and C of Forms T2202, T2202A and TL11A

(only one claim per month, maximum 12 months)

Number of months from column **B**
(do not include any month that is also included in column C) _____ × \$120 = **321** _____ 3

Number of months from column **C** _____ × \$400 = **322** _____ 4

Total 2004 tuition and education amounts: Add lines 2, 3, and 4 _____ ► _____ 5

Total available tuition and education amounts: Add lines 1 and 5 181|98 6

Taxable income from line 260 of your return 2,191|03 7

Total of lines 300 to 318 of your Schedule 1 8,012|00 8

Line 7 minus line 8 (if negative, enter "0") _____ 9

Unused tuition and education amounts claimed for 2004:

Amount from line 1 or line 9, whichever is **less** _____ ► _____ 10

Line 9 minus line 10 _____ 11

2004 tuition and education amounts claimed for 2004:

Amount from line 5 or line 11, whichever is **less** _____ 12

Total tuition and education amounts claimed for 2004: Add lines 10 and 12

Enter this amount on line 323 of Schedule 1. _____ 13

Transfer / Carry forward of unused amount

Amount from line 6 181|98 14

Amount from line 13 _____ 15

Total unused amount Line 14 minus line 15 181|98 16

If you are transferring an amount to another individual, continue on line 17.

Otherwise, enter the amount from line 16 on line 21.

Enter **\$5,000**, or the amount from line 5, whichever is **less** _____ 17

Amount from line 12 _____ 18

Maximum transferable Line 17 minus line 18 (if negative, enter "0") _____ 19

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, or to your or your spouse or common-law partner's parent or grandparent. To do this, you have to designate the individual on your Form T2202, T2202A or TL11A and specify the federal amount that you are transferring to him or her. Enter the amount you are transferring on line 20 below.

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

Federal amount transferred (cannot be more than line 19) **327** _____ 0|00 20

Unused federal amount available to carry forward to a future year Line 16 minus line 20 181|98 21

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

Use these charts to do some of the calculations you may need to complete Form 428, and Form 479.
You can find more information about completing these charts within the forms book.
Keep this *Provincial/Territorial Worksheet* for your records. **Do not attach** it to the return you send us.

Line 57 - Provincial political contribution tax credit

Determine the amount to enter on line 57 of Form 428/479 as follows:

- for contributions of \$ 100 or less, complete Column 1 below;
- for contributions of more than \$ 100 but not more than \$ 550 , complete Column 2 below;
- for contributions of more than \$ 550 but not more than \$ 1,115 , complete Column 3 below; or
- for contributions of more than \$ 1,115 , enter \$ 500 on line 57 .

	Column 1	Column 2	Column 3	
Enter your total contributions		200 00		1
		100 00		2
Line 1 minus line 2		100 00		3
	75 %	50 %	33.33 %	4
Multiply line 3 by line 4		50 00		5
		75 00		6
Line 5 plus line 6				
Enter the result on line 57 of Form 428/479		125 00		7



British Columbia Tax

BC428
T1 General - 2004Complete this form and **attach a copy** of it to your return. For details, see pages 1 to 5 in the forms book.

Step 1 - British Columbia tax on taxable income

Enter your **taxable income** from line 260 of your return

2,191|03 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete. Then, enter the amount from line 1 in the applicable column.Line 2 minus line 3
(cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7

Go to Step 2

If line 1 is \$32,476 or less	If line 1 is more than \$32,476, but not more than \$64,954	If line 1 is more than \$64,954, but not more than \$74,575	If line 1 is more than \$74,575, but not more than \$90,555	If line 1 is more than \$90,555	
2,191 03					2
0 00	32,476 00	64,954 00	74,575 00	90,555 00	3
2,191 03					4
6.05%	9.15%	11.7%	13.7%	14.7%	5
132 56					6
0 00	1,965 00	4,937 00	6,063 00	8,252 00	7
132 56					8

Step 2 - British Columbia non-refundable tax credits

Important: Provincial non-refundable tax credits may be **different** from the federal amounts claimed on Schedule 1.
For details, see the *Provincial Worksheet* and pages 1 to 3 in the forms book.

For internal use only 5609

Basic personal amount **claim \$8,523** 5804 8,523|00 9

Age amount (if born in 1939 or earlier) (use provincial worksheet) 5808 10

Spouse or common-law partner amount

Base amount 8,028|00

Minus: his or her net income
from page 1 of your return**Result:** (if negative, enter "0") (maximum \$7,298) 5812 11

Amount for an eligible dependant (use provincial worksheet) 5816 12

Amount for infirm dependants age 18 or older (use provincial worksheet) 5820 13

Canada Pension Plan or Quebec Pension Plan contributions:

(amount from line 308 of your federal Schedule 1) 5824 14

(amount from line 310 of your federal Schedule 1) 5828 15

Employment Insurance premiums (amount from line 312 of your federal Schedule 1) 5832 16

Pension income amount (amount from line 314 of your federal Schedule 1) 5836 17

Caregiver amount (use provincial worksheet) 5840 18

Disability amount (see line 5844 from page 2 in your forms book) 5844 19

Disability amount transferred from a dependant (use provincial worksheet) 5848 20

Interest paid on your student loans (amount from line 319 of your federal Schedule 1) 5852 21

Your tuition and education amounts [attach Schedule BC(S11)] 5856 22

Tuition and education amounts transferred from a child 5860 23

Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)] 5864 24

Medical expenses from line 330 of your federal Schedule 1 5868 30 27 25

Enter \$1,772 or 3% of line 236, whichever is less 65 73 26

Line 25 minus line 26 (if negative, enter "0") 27

Allowable amount of medical expenses for other dependants
calculated for line 5872 on the *Provincial Worksheet* 5872 28

Add lines 27 and 28 5876 29

Add lines 9 through 24, and line 29 5880 8,523|00 30

Non-refundable tax credit rate 6.05% 31

Multiply line 30 by line 31 5884 515|64 32

Donations and gifts:

Amount from line 345 of your federal Schedule 9 × 6.05% = 33

Amount from line 347 of your federal Schedule 9 × 14.7% = 34

Add lines 33 and 34 5896 35

Add lines 32 and 35 **British Columbia non-refundable tax credits** 6150 515|64 36

Step 3 - British Columbia tax

Enter the amount from line 8	132	56	37
Enter your British Columbia tax on split income from Form T1206	6151		38
Add lines 37 and 38	132	56	39

Enter your British Columbia non-refundable tax credits from line 36	515	64	40
British Columbia dividend tax credit:			
Amount from line 120 of your return	x 5.1 % =	6152	41
British Columbia overseas employment tax credit:			
Amount from line 1 of the calculation at the bottom of this page	6153		42
British Columbia minimum tax carry-over:			
Amount from line 427 on federal Schedule 1	x 37.8% =	6154	43
Add lines 40 through 43	515	64	44
Line 39 minus line 44 (if negative, enter "0")		00	45
British Columbia additional tax for minimum tax purposes			
Form T691: Line 108 minus line 111	x 37.8% =		46
Add lines 45 and 46			47
Enter the provincial foreign tax credit from Form T2036			48
Line 47 minus line 48			49
Enter the British Columbia royalty and deemed income addition to tax from Form T81			50
Add line 49 and line 50			51
Enter the provincial logging tax credit from Form FIN 542			52
Line 51 minus line 52 (if negative, enter "0")		00	53
Enter the British Columbia royalty and deemed income rebate from Form T81			54
Line 53 minus line 54 (if negative, enter "0")		00	55

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2004	6040	200	00	56
Credit calculated for line 57				
on the <i>Provincial Worksheet</i>	(maximum \$500)		125	00
Line 55 minus line 57 (if negative, enter "0")			00	58

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate ESOP 20	6045	61	59
Enter your employee venture capital tax credit from Certificate EVCC 30	6047		60
Add lines 59 and 60	(maximum \$2,000)		61
Line 58 minus line 61 (if negative, enter "0")		00	62

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231	6881	63
Line 62 minus line 63 (if negative, enter "0")		00
Enter this amount on line 428 of your return.	British Columbia tax	64

British Columbia overseas employment tax credit

Determine your British Columbia overseas employment tax credit by completing the following calculation, and enter the result from line 1 on line 42 above.

British Columbia tax before the overseas employment tax credit*	×	Federal overseas employment tax credit***	=	1
Federal tax before the overseas employment tax credit**				

- * Amount from line 37, less the total of the amounts from lines 40 and 41 of this form.
 ** Amount from line 9 of federal Schedule 1, less the total of the amounts from lines 350 and 425 of that schedule.
 *** Amount from line 426 of federal Schedule 1.



British Columbia Credits

BC479

T1 General - 2004

Complete the calculations that apply to you and **attach a copy** of this form to your return. For details, see pages 5 and 6 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, 2004, **only one of you** can claim this credit for both of you.

Income for the sales tax credit

Enter your net income from line 236 of your return	2,191	03	1
Enter your spouse or common-law partner's net income from page 1 of your return	13,916	63	2
Net family income: Add lines 1 and 2	16,107	66	3
If you had a spouse or common-law partner on December 31, 2004, enter \$18,000. Otherwise enter \$15,000.	18,000	00	4
Line 3 minus line 4 (if negative, enter "0")		00	5
Income for the sales tax credit			

Basic sales tax credit	claim \$75	6033		6
Additional credit for your spouse or common-law partner	claim \$75	6035		7
Add lines 6 and 7				8
Amount from line 5	0	00	× 2% =	9
Line 8 minus line 9 (if negative, enter "0")			Sales tax credit	10

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate SBVC10 for shares acquired in 2004	6049		•11	
Enter your venture capital tax credit from Certificate SBVC10 for shares acquired during the first 60 days of 2005 that you elect to claim in 2004	6050		•12	
Enter your unused venture capital tax credit from previous years			13	
Add lines 11, 12 and 13 (maximum \$60,000)			▶	14

British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88	6051		•15	
Enter your mining exploration tax credit allocated from a partnership from Form T88	6053		16	
Add lines 10, 14, and 15. Enter the result on line 479 of your return.	British Columbia credits			0
				00

**CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL)
TO DECEMBER 31, 2004**

- Use this form if you had any **investment income** or **investment expenses** for 2004.
- Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction.
- Even if you are not claiming a capital gains deduction in 2004, you should still complete this form if you had any investment income or expenses in 2004.
- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- If you need more information, contact us at **1-800-959-8281**.

Note

If you have capital gains other than from the disposition of qualified farm property or qualified small business corporation shares in 2004, you should start by completing Chart A on this form to determine if you have additional investment income to include when you calculate your CNIL.

Part 1 - Investment expenses claimed on your 2004 return

Carrying charges and interest expenses (from line 221)		1
Net rental losses (from line 126)		2
Limited or non-active partnership losses (from line 122) other than allowable capital losses		3
Limited partnership losses of other years after 1985 (from line 251)		4
50% of exploration and development expenses (from line 224)		5
Any other investment expenses claimed in 2004 to earn property income (see the list of other investment expenses below)	6808	6
Additional investment expenses: If you did not complete Chart A on this form, enter "0". Otherwise, enter the lesser of line 17 in Chart A, or the amount you claimed on line 253 of your return	0 00	7
Total investment expenses claimed in 2004 (total of lines 1 to 7)		► <u> </u> A

Part 2 - Investment income reported on your 2004 return

Investment income (from lines 120 and 121)	819 61	8
Net rental income, including recaptured capital cost allowance (from line 126)		9
Net income from limited or non-active partnership (from line 122) other than taxable capital gains		10
Any other property income in 2004 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) minus the capital portion deducted under paragraph 60(a)	6810	11
50% of income from the recovery of exploration and development expenses (from line 130)	6811	12
Additional investment income: If you did not complete Chart A on this form, enter "0". Otherwise, enter the amount from line 17 in Chart A		13
Total investment income reported in 2004 (total of lines 8 to 13)	819 61	► <u>819 61</u> B

Other investment expenses

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

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

Other property income

Include: • amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9) • home insulation or energy conversion grants under paragraph 12(1)(u) • payments received as an inducement or reimbursement • income from the appropriation of property to a shareholder • farming income reported by a non-active or a limited partner • other income from a trust • allowable capital losses included in partnership losses of other years after 1985 • amounts withdrawn from Net Income Stabilization Account (NISA) Fund No. 2.

Do not include: • income amounts that relate to business income • payments received from an income-averaging annuity contract • payments received from an annuity contract bought under a deferred profit-sharing plan • shareholders' loans included in income under subsection 15(2).

Do not use this area**6813**

Part 3 - Cumulative net investment loss (CNIL)

Total investment expenses claimed in 2004 (from line A in Part 1) 14

Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 2003. If you did not complete Form T936 for 2003, see note 1 below 15

Cumulative investment expenses (total of lines 14 and 15) 16

Total investment income reported in 2004 (from line B in Part 2) 819 61 17

Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2003. If you did not complete Form T936 in 2003, see note 2 below 604 52 18

Cumulative investment income (total of lines 17 and 18) 1,424 13 19

Cumulative net investment loss (CNIL) to December 31, 2004

(line 16 **minus** line 19; if negative, enter "0") 0 00 C

If you are claiming a capital gains deduction on your 2004 return, enter the amount from line C on line 28 of Form T657 for 2004.

Notes

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2003 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 above.
- To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2003 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

Chart A

Enter the amount from line 199 of Schedule 3 (if negative, show it in brackets) 1

Enter the amount from line 173 of schedule 3 2

Line 1 **plus** line 2 (if negative, enter "0") If the amount on this line is zero, do not complete lines 4 to 16, and enter "0" on line 17 3

Enter the amount from line 1 above (if negative enter "0") 4

Enter the total of the amounts from lines 107, 110 and 124 of Schedule 3 (if negative, show it in brackets) 5

If you reported an amount on line 192 of Schedule 3, enter the total of the amounts from lines 6683 and 6690 on Form T2017. Otherwise, enter the amount from line 5 on line 7 6

Line 5 **plus** line 6 (if negative, enter "0") 7

Enter 1/2 of line 7 8

Line 4 **minus** line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 16, and enter "0" on line 17 9

Total net non-eligible taxable capital gains (line 3 or line 9, **whichever is less**). If the amount on this line includes an amount from a T3 slip, complete lines 11 to 15 below. Otherwise, enter "0" on line 16 10

Enter the amount from box 21 of all 2004 T3 slips 11

Enter the amount from box 30 of all 2004 T3 slips 12

Line 11 **minus** line 12 13

Enter the portion, if any, of the amount from line 195 of Schedule 3, used to reduce the gain on line 13 14

Line 13 **minus** line 14 5365 15

Enter 1/2 of line 15 16

Additional investment income (line 10 **minus** 16; if negative enter "0") 17



STATEMENT OF BUSINESS ACTIVITIES

For more information on how to complete this form, see the *Business and Professional Income* guide.

2

Identification			
Your name Ji, Hongyu		Your social insurance number 738-423-185	
From: 2004-01-01 To: 2004-12-31		Was 2004 your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Business name SUPER E-SOLUTIONS		Main product or service	
Business address #200-5050 Kingsway		Industry code (see the appendix in the <i>Business and Professional Income</i> guide) 518110	
City, province or territory Burnaby British Columbia		Postal code V4H 4H2	Partnership filer identification number
Name and address of person or firm preparing this form		Tax shelter identification number	
Business Number 864672548		Your percentage of the partnership 100.00 %	

Income			
Sales, commissions, or fees		11,360 60 a	
Minus - Goods and services tax/harmonized sales tax (GST/HST) and provincial sales tax (if included in sales above)			
- Returns, allowances, and discounts (if included in sales above)			
Total of the above two lines		b	
Net sales, commissions, or fees (line a minus line b)		8000 11,360 60	
Reserves deducted last year		8290	
Other income		8230	
Gross income (total of the above three lines) - Enter on the appropriate line of your income tax return		8299 11,360 60 c	
Calculation of cost of goods sold (enter business part only)			
Opening inventory (include raw materials, goods in process, and finished goods)		8300	
Purchases during the year (net of returns, allowances, and discounts)		8320 825 00	
Subcontracts		8360 190 00	
Direct wage costs		8340 1,359 78	
Other costs		8450	
Total of the above five lines		2,374 78	
Minus - Closing inventory (include raw materials, goods in process, and finished goods)		8500	
Cost of goods sold		8518 2,374 78 d	
Gross profit (line c minus line d)		8519 8,985 82 e	

Calculation of business-use-of-home expenses	
Heat	
Electricity	99 32
Insurance	
Maintenance	
Mortgage interest	
Property taxes	
Other expenses	
cable	318 36
adsl	108 22
cable Internet	98 12

Calculation of business-use-of-home expenses (cont.)

Telephone	1,154	49
Subtotal	1,778	51
Minus - Personal use part	586	91
Subtotal	1,191	60
Plus - Capital cost allowance (business part only)		
- Amount carried forward from previous year		
Subtotal	1,191	60 1
Minus - Net income (loss) after adjustments (from line j) - If negative, enter "0"	0	00 2
Business-use-of-home expenses available to carry forward (line 1 minus line 2) - If negative, enter "0"	1,191	60
Allowable claim (the lesser of amounts 1 or 2 above) - Enter this amount on line 9945	0	00

Details of other partners

Name and address	Share of net inc. or (loss) \$	Percentage of partnership %
---------------------	-----------------------------------	--------------------------------

Details of equity

Total business liabilities	9931	2,381	91
Drawings in 2004	9932	46,996	52
Capital contributions in 2004	9933		

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

1 Class Number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Areas B and C that follow)	4 Proceeds of dispositions in the year (see Areas D and E that follow)	5* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions (1/2 × (col. 3 minus col. 4)) If negative, enter "0"	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate %	9 CCA for the year (col. 7 × col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)
10	1,985			1,985		1,985	30	596	1,390
10	4,278			4,278		4,278	30	1,283	2,995
8	900			900		900	20	180	720
10	11,472			11,472		11,472	30	3,441	8,030

Total CCA claim for the year (enter this amount, **minus** any personal part and any CCA for business-use-of-home expenses, on line 9936 of this form**)

5,500.51

* If you have a negative amount in this column, add it to income as a recapture on line 8230, "Other income", of this form. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, "Other expenses", of this form. Recapture and terminal loss do not apply to a class 10.1 property. For more information, read Chapter 4 of the *Business and Professional Income* guide.

** For information on the CCA for "Calculation of the business-use-of-home expenses" read Chapter 4 - Special Situations in the *Business and Professional Income* guide.

Area B - Details of equipment additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus Column 4)

Total equipment additions in the year 9925

Area C - Details of building additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus Column 4)

Total building additions in the year 9927

Area D - Details of equipment dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus Column 4)

Note: If you disposed of property from your business in the year, see Chapter 4 in the *Business and Professional Income* guide for information about your proceeds of disposition.

Total equipment dispositions in the year **9926** _____

Area E - Details of building dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus Column 4)

Note: If you disposed of property from your business in the year, see Chapter 4 in the *Business and Professional Income* guide for information about your proceeds of disposition.

Total building dispositions in the year **9928** _____

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

Total cost of all land additions in the year	9923 _____
Total proceeds from all land dispositions in the year	9924 _____
Note: You cannot claim capital cost allowance on land.	

Enter the kilometres you drove in the tax year to earn business income

Enter the total kilometres you drove in the tax year

Fuel and oil

Interest (see Chart B below)

Insurance

Licence and registration

Maintenance and repairs

Leasing (see Chart C below)

Other expenses (please specify)

Total motor vehicle expenses: Add lines 3 to 10

Business-use part: $\left(\frac{\text{line 1}}{\text{line 2}} \right) \times \text{line 11} \underline{\hspace{1cm}} = \$ \underline{\hspace{1cm}} \underline{\hspace{1cm}} 12$

Rental fees

Business parking fees

Supplementary business insurance

Add lines 12, 13, and 14

Allowable motor vehicle expenses: Enter the amount of line 15 at line 9281

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

Notes and diagnostics

Name: **Hongyu Ji**
SIN: **738-423-185**
Tax year: **2004**
UserID: **harryji** Password:
Calculated at 13:18:24 11-07-2005 by program version 2004.822 by *UFile.ca*

FEDERAL NETFILE



The federal return can be filed using Netfile.

Assembly Instructions

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

Assembling the federal tax return

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

If you file your tax return by mail, the attachments should be arranged in the order indicated below. You should also ensure that the return is signed where required.

Mail to...

If you do not know the address of your CRA district office, you can go to the CRA website <http://www.cra-adrc.gc.ca/tax/individuals/faq/t1filingaddress-e.html>

You only need to send to CRA those pages with  printed on the top right hand corner.

Order of assembly (per IC97-2):

- ☐ T1 Federal tax return, pages 1 and 2
All other applicable enclosures should be attached horizontally to the top left-hand corner of page 3 of the return.
 - ☐ Schedule T1-KS
 - ☐ T4 slips, then all others in any order (NR4, T3, T5, etc.)
 - ☐ All other schedules
 - ☐ All other forms
 - ☐ All other receipts and slips
- ☐ T1 Federal tax return, pages 3 and 4

The taxpayer should sign the following:

- ☐ T1 - Federal tax return, page 4

Registered Retirement Savings Plan Schedule

Table A REGISTERED RETIREMENT SAVINGS PLAN CONTRIBUTIONS AVAILABLE FOR 2004

	Own plan	Spousal plan	Total
Contributions during the year 2004			
Contributions during January and February 2005	+ 1,000		1,000
Total contributions for 2004	= 1,000	0	1,000
Undeducted premiums (previous years)			
Undeducted premiums (January and February 2004)	+		
Undeducted contributions =	= 0	0	0
Less:			
Refund of excess contributions	0	0	0
Designated repayment-HBP/LLP (Tables H and K)	+ 0		0
Total reduction	= 0	0	0
CONTRIBUTIONS AVAILABLE FOR RRSP DEDUCTION	1,000	0	1,000

Table C CALCULATION OF RRSP DEDUCTION IN 2004

Contributions available for RRSP deduction	1,000
Maximum RRSP deduction limit in 2004	
RRSP deduction before transfers	
Direct or indirect transfers	
TOTAL RRSP DEDUCTION (per line 208)	0

Table E CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2005

Unused Room for 2004	
Less: RRSP deduction (excluding transfers)	-
Deduction to Saskatchewan Pension Plan	-
2005 net PSPA (from RPP administrator's statement)	-
Eligible RRSP Room after PSPA =	0
Add: Maximum RRSP deduction in 2005 based on 2004 earned income	+
Maximum RRSP deduction limit after PSPA for 2005	= 0

Registered Retirement Savings Plan Schedule (continued)

Table F ALLOCATION OF UNDEDUCTED PREMIUMS TO CARRY FORWARD

	Own plan	Spousal plan	Total
Contributions available for RRSP deduction	1,000		1,000
Less: RRSP deduction (excluding transfers)	-		
Total undeducted premiums	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Carry forward of undeducted premiums:			
Undeducted premiums - January and February 2005	1,000		1,000
Undeducted premiums - previous years			
Allocation of undeducted premiums for 2005			
Undeducted premiums deductible in 2005			
Overcontribution within \$2000 margin:			1,000
Transitional amount (max \$6000):			
Excess overcontribution over limit (subject to the tax of 1%)			

Table G CALCULATION OF RRSP CONTRIBUTION LIMIT 2005

Maximum RRSP deduction limit after PSPA for 2005	0
Less: Undeducted premiums	<u>- 1,000</u>
RRSP CONTRIBUTION LIMIT FOR 2005	<u>0</u>

YEAR : 2004

CAPITAL COST ALLOWANCE TO CARRY FORWARD

CCA carried forward to next year			Federal
Description	Class No.	UCC at beginning of period	UCC at end of period
furnuture	8	899 94	719 95
Business level (enter full amts - 100%)			
computerts	10	4,278 18	2,994 73
Business level (enter full amts - 100%)			
other equipment	10	1,985 30	1,389 71
Business level (enter full amts - 100%)			
Honda Civic	10	11,471 60	8,030 12
Business level (enter full amts - 100%)			

Summary of carryforward amounts to 2005

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



Subject	Amount	Reference form
GST		
GST rebate		GST-370 line 13
CNIL		
Expense		T936 line 16
Income	1,424	T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount		RRSP schedule (Table D)
Room from previous years		RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums	1,000	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)
DONATIONS		
Donations		Charitable donations sched.
TUITION		
Tuition and educations amounts	182	Schedule 11, line 21
Interest paid on a student loan		
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		NS479
Logging tax credit		BC428
Attributed Canadian royalty income		T79 line 22
Employee ownership tax credit		ON428
Community Enterprise Development tax credit		MB428
Small Business Investment tax credit		NB428, YK479

Summary of information slips - 2004

T4E

1	T4E	
	Box	Amount
Total benefits paid	14	13,200 00
Federal income tax deducted	22	1,408 00

T5

1 HSBC MORTGAGE CORPORATION	T5	
	Box	Amount
Interest from Canadian sources	13	756 16

2 BANK OF MONTREAL	T5	
	Box	Amount
Interest from Canadian sources	13	63 45

Totals	T5	
	Box	Amount
Interest from Canadian sources	13	819 61



135 Business income

	Gross income	Net income
SUPER E-SOLUTIONS	11,360.60	(11,828.58)
Total	11,360.60	(11,828.58)

437 Income tax deducted

T4E	1,408.00
Total income tax deducted	
Enter this amount on line 437 of your return	1,408.00