



Tax return for 2014 prepared for

**Hongyu Ji**

by *UFile.ca*

# Executive summary

for 2014 taxation year



	Taxpayer	
Name	<b>Hongyu Ji</b>	<b>Yingxu Rong</b>
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	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	150	37,425	37,667
Net income	236	37,425	37,667
Taxable income	260	37,425	37,667
Marginal tax rate	0%	20%	
Average tax rate (total income taxes paid ÷ total income)	0.0%	4.7%	
Total tax payable	435	1,773	1,773
Balance due (refund)	484 or 485	(2,665)	(2,665)

Child tax benefit			
GST/HST credit	577		577
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2015	0	41,695	41,696
Unused RRSP contributions			
Capital gain exemption available	400,000	400,000	800,000
Cumulative net investment loss (CNIL)			
Total instalments payable in 2015			

# Tax return Summary - Combined

## for 2014 taxation year



	Taxpayer	Spouse
Name	<b>Hongyu Ji</b>	<b>Yingxu Rong</b>
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	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	+ 37,425 02	= 37,425 02
Interest and other investment income	121	+ 241 60	= 241 60
Net business income	135	+ 0 00	= 0 00
Add lines 101, 104 to 143, and 147.			
<b>This is your total income.</b>	<b>150</b>	+ 37,425 02	= 37,666 62

### Net income

Line 150 minus line 233 (if negative, enter "0")			
<b>This is your net income before adjustments.</b>	<b>234</b>	+ 37,425 02	= 37,666 62
Line 234 minus line 235 (if negative, enter "0")			
<b>This is your net income.</b>	<b>236</b>	+ 37,425 02	= 37,666 62

### Taxable income

Line 236 minus line 257 (if negative, enter "0")			
<b>This is your taxable income.</b>	<b>260</b>	+ 37,425 02	= 37,666 62

### Step 1 - Federal non-refundable tax credits

Basic personal amount	300	11,138 00	+ 11,138 00	= 22,276 00
Spouse or common-law partner amount	303		+ 10,896 40	= 10,896 40
Amount for children born in 1997 or later	367		+ 2,255 00	= 2,255 00
CPP or QPP contributions: through employment	308		+ 1,673 09	= 1,673 09
Employment Insurance premiums	312		+ 692 31	= 692 31
Canada employment amount	363		+ 1,127 00	= 1,127 00
Public transit amount	364		+ 1,505 00	= 1,505 00
Tuition, education, and textbook amounts transferred from a child	324		+ 1,467 71	= 1,467 71
Medical expenses for self, spouse or common-law partner, and your child	330		+ 56 64	= 56 64
Minus: \$2,152 or 3% of line 236, whichever is less			+ 1,122 75	= 1,122 75
Add lines 300 to 332.	335	11,138 00	+ 30,754 51	= 41,892 51
<b>Multiply the amount on line 335 by 15%.</b>	<b>338</b>	1,670 70	+ 4,613 18	= 6,283 88
Total federal non-refundable tax credits: add lines 338 and 349.	<b>350</b>	1,670 70	+ 4,613 18	= 6,283 88

### Step 3 - Net federal tax

Tax on taxable income	(C)	36 24	+ 5,613 75	= 5,649 99
Add lines (C) and 424.	404	36 24	+ 5,613 75	= 5,649 99
Enter the amount from line 350.	350	1,670 70	+ 4,613 18	= 6,283 88
Add lines 350 to 427.		1,670 70	+ 4,613 18	= 6,283 88
Basic federal tax (if negative, enter "0")	429		+ 1,000 57	= 1,000 57
Federal tax	406		+ 1,000 57	= 1,000 57
Line 406 minus line 416 (if negative, enter "0")	417		+ 1,000 57	= 1,000 57

### Refund or Balance owing

<b>Net federal tax:</b>	add lines 417, 415 and 418.	420	0 00	+ 1,000 57	= 1,000 57
<b>Provincial or territorial tax</b>		428	0 00	+ 772 81	= 772 81

Tax return Summary - Combined for 2014 taxation year

This is your total payable. 435	
Total income tax deducted	437
These are your total credits. 482	
Line 435 minus line 482	
Refund 484	
Balance owing 485	

Taxpayer	Spouse	Total
0 00	+ 1,773 38	= 1,773 38
	+ 4,438 59	= 4,438 59
	+ 4,438 59	= 4,438 59
	+ (2,665 21)	= (2,665 21)
0 00	+ 2,665 21	= 2,665 21
0 00	+ 0 00	= 0 00

Additional information

Marginal tax rate
Average tax rate (total income taxes paid ÷ total income)
GST/HST credit
Total RRSP deduction limit - 2015
Capital gain exemption available

0%	20%
0.0%	4.7%
576 92	+ = 576 92
0 34	+ 41,695 48 = 41,695 82
400,000 00	+ 400,000 00 = 800,000 00

# Tax return Summary

for 2014 taxation year



Taxpayer

Name	Hongyu Ji
Social insurance number	738-423-185
Date of birth	18/05/1969
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	7788878868

## Federal return

### Total income

			Taxpayer
Interest and other investment income	121	+	241 60
Net business income	135	+	0 00
Add lines 101, 104 to 143, and 147.	<b>This is your total income.</b>	<b>150</b>	= <b>241 60</b>

### Net income

Line 150 minus line 233 (if negative, enter "0")	<b>This is your net income before adjustments.</b>	234	=	241 60
Line 234 minus line 235 (if negative, enter "0")	<b>This is your net income.</b>	236	=	241 60

### Taxable income

Line 236 minus line 257 (if negative, enter "0")	<b>This is your taxable income.</b>	260	=	241 60
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### Step 1 - Federal non-refundable tax credits

Basic personal amount	300		11,138 00
	Add lines 300 to 332.	335	= 11,138 00
	<b>Multiply the amount on line 335 by 15%.</b>	338	= 1,670 70
Total federal non-refundable tax credits:	add lines 338 and 349.	350	= 1,670 70

### Step 3 - Net federal tax

Tax on taxable income	(C)	36 24	
	Add lines (C) and 424.	404	= 36 24
Enter the amount from line 350.	350		1,670 70
	Add lines 350 to 427.	-	1,670 70

### Refund or Balance owing

<b>Net federal tax:</b>	add lines 417, 415 and 418.	420	=	0 00
<b>Provincial or territorial tax</b>		428	+	0 00
	<b>This is your total payable.</b>	435	=	0 00
	<b>Refund</b>	484		0 00
	<b>Balance owing</b>	485		0 00

### Additional information

Marginal tax rate	0%
Average tax rate (total income taxes paid ÷ total income)	0.0%
GST/HST credit	576 92
Total RRSP deduction limit - 2015	0 34
Capital gain exemption available	400,000 00



# T1 comparative summary - 2014



Name **Hongyu Ji**

SIN **738-423-185**

Date of birth **18-05-1969**

	2014	2013		2014	2013
Employment income	101		Amount for infirm dependants age 18 or older	306	
Other employment income	104		CPP or QPP contributions - employment	308	
Old age security pension	113		CPP or QPP contributions - self-employment	310	
CPP or QPP benefits	114		EI premiums - employment	312	
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	
Interest and other investment income	121	242	Public transit amount	364	
Net partnership income	122		Children's fitness amount	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		Caregiver amount	315	
Other income	130		Disability amount (for self)	316	
Net business income	135	0	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	
Net fishing income	143		Amounts transferred from your spouse	326	
Workers' compensation benefits	144		Medical expenses	330	
Social assistance payments	145		Allowable medical expenses for other dep.	331	
Net federal supplements	146		Medical deduction	332	
<b>Total income</b>	<b>150</b>	<b>242</b>	<b>Total</b>	<b>335</b>	<b>11,138</b>
Pension adjustment	206		<b>Total @ 15%</b>	<b>338</b>	<b>1,671</b>
Registered pension plan deduction	207		Donations and gifts	349	
RRSP deduction	208		<b>Total federal non-refundable tax credits</b>	<b>350</b>	<b>1,671</b>
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	0
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		<b>Line 406 - 416</b>	<b>417</b>	
Deduction for CPP or QPP contributions	222		WITB advance payments received	415	
Deduction for PPIP premiums	223		<b>Net federal tax</b>	<b>420</b>	
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	
Social benefits repayment	235		Yukon First Nations tax	432	
<b>Net income</b>	<b>236</b>	<b>242</b>	<b>Total payable</b>	<b>435</b>	<b>0</b>
Canadian Forces personnel and police deduc.	244		Deducted at source	437	
Employee home relocation loan deduction	248		Transfer 45%	438	
Security options deductions	249		<b>Line 437 - 438</b>	<b>439</b>	
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	
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	
<b>Taxable income</b>	<b>260</b>	<b>242</b>	Part XII.2 trust tax credit	456	
Basic personal amount	300	11,138	Employee and partner GST/HST rebate	457	
Age amount	301		Tax paid by instalments	476	
Spousal or common-law partner amount	303		Provincial or territorial credits	479	
Amount for an eligible dependant	305		<b>Total credits</b>	<b>482</b>	<b>0</b>
Amount for children	367		<b>Refund</b>	<b>484</b>	
			<b>Balance owing</b>	<b>485</b>	<b>0</b>



Canada Revenue Agency  
Agence du revenu du Canada

# Income Tax and Benefit Return

# T1 GENERAL – CONDENSED 2014

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

## Identification

### Print your name and address below

First name and initial

Mr.  
Hongyu

Last name

Ji

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

I understand that by providing an email address, I am **registering** for online mail and I **accept the terms and conditions** on page 10 of the guide.

Enter an email address:

### Information about your residence

Enter your province or territory of residence on **December 31, 2014**:

British Columbia

If your province or territory of residence changed in 2014, 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 2014, enter the province or territory of self-employment:

British Columbia

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2014**, enter the date of:

entry Month Day

or

departure Month Day

### Information about you

Enter your social insurance number (SIN):

738-423-185

Enter your date of birth:

Year Month Day

1969-05-18

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, 2014:

- 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:

738-423-219

Enter his or her first name:

Yingxu

Enter his or her net income for 2014 to claim certain credits:

37,425|02

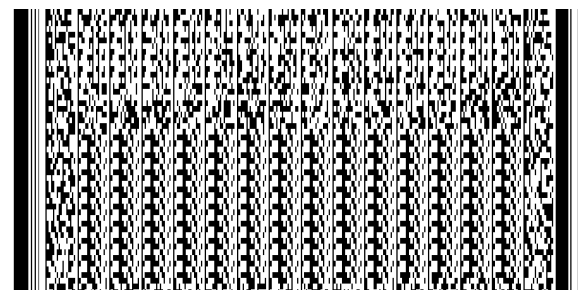
Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:

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 2014:

1 ☐

Do not use this area



Do not  
use this area

172

171

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, 2014? ..... 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](http://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

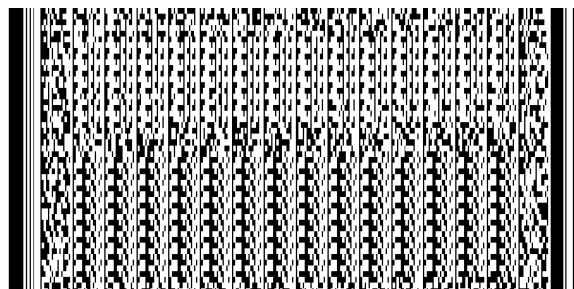
Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which includes sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, as well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

**Please answer the following question:**

Did you own or hold foreign property at any time in 2014 with a total cost of more than CAN\$100,000? See "Foreign income" 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 2014, 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.

T1-2014

T1-KFS

## Total income

Interest and other investment income ( <b>attach</b> Schedule 4)						<b>121</b>	241.60
Business income			Gross <b>162</b>	8,685.18		Net <b>135</b>	0.00
This is your <b>total income.</b>						<b>150</b>	241.60

## Net income

This is your **net income.** 236 241.60

## Taxable income

This is your **taxable income.** 260 241.60

## Federal schedules

Schedule 1

<b>300</b>	11,138.00	<b>335</b>	11,138.00	<b>338</b>	1,670.70	<b>350</b>	1,670.70
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## Provincial and territorial forms

Form 428

<b>5609</b>	<b>5804</b>	9,869.00	<b>5880</b>	9,869.00	<b>5884</b>	499.37	<b>6150</b>	499.37
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## i2014.1812

T1-2014

## Statement of Investment Income

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 (eligible and other than eligible) from taxable Canadian corporations**

Taxable amount of dividends other than eligible dividends (specify):

			1
	+		2
	+		3
Add lines 1 to 3, and enter this amount on line 180 of your return.	180 =		4

Taxable amount of eligible dividends (specify):

	+		5
	+		6
	+		7
Add lines 4 to 7, and enter this amount on line 120 of your return.	120 =		

**II – Interest and other investment income**

Specify:

T5 - COAST CAPITAL SAVINGS	+	77	93
T5 - PC financial	+	163	67
Income from foreign sources	+		
Enter this amount on line 121 of your return.	121 =	241	60

**III – Carrying charges and interest expenses**

Carrying charges	+		
Interest expenses	+		
Enter this amount on line 221 of your return.	221 =		



# Statement of Business or Professional Activities

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

## Identification

Your name <b>Ji, Hongyu</b>		Your social insurance number <b>738-423-185</b>	
Business name <b>super e-solutions</b>		Account number (15 characters)	
Business address <b>89-935 Ewen ave</b>		City and province or territory <b>New Westminster BC</b>	Postal code <b>V3M 0A1</b>
Fiscal period From: <b>2014-01-01</b> To: <b>2014-12-31</b>		Was 2014 your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Main product or service		Industry code (see the appendix in Guide T4002)	<b>518210</b>
Tax shelter identification number	Partnership business number (9 digits)	Your percentage of the partnership <b>100.00 %</b>	
Name and address of person or firm preparing this form			

## Internet business activities

How many Internet webpages and websites does your business earn income from? Enter "0" if none.		
Provide the main webpage or site address(es) (also known as URL address(es)):		
http://		
Percentage of your gross income generated from the webpages and websites. (If no gross income was generated from the Internet, enter "0")		%

Protected B when completed

**Part 1 – Business income**
☒ If you have business income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**

Gross sales, commissions, or fees (including GST/HST collected or collectible) . . . . .	8,685	18	A
<b>Minus</b> any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line A above)			(i)
<b>Subtotal</b> (amount A <b>minus</b> amount (i))	8,685	18	B
<b>For those using the quick method</b> – Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method . . . . .			(ii)
GST/HST remitted, calculated on (sales, commissions, and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate . . . . .			(iii)
<b>Subtotal</b> (amount (ii) <b>minus</b> amount (iii))			(iv)
<b>Adjusted gross sales</b> (amount B <b>plus</b> amount (iv)) – Enter this amount on line 8000 in Part 3 below . . . . .	8,685	18	C

**Part 2 – Professional income**
☐ If you have professional income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**

Gross professional fees including work-in-progress (WIP) (including GST/HST collected or collectible) . . . . .			D
<b>Minus</b> any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line D above) and any WIP at the end of the year you elected to exclude (see Chapter 2 of Guide T4002) . . . . .			(i)
<b>Subtotal</b> (amount D <b>minus</b> amount (i))			E
<b>For those using the quick method</b> – Government assistance calculated as follows:			
GST/HST collected or collectible on professional fees eligible for the quick method . . . . .			(ii)
GST/HST remitted, calculated on (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate . . . . .			(iii)
<b>Subtotal</b> (amount (ii) <b>minus</b> amount (iii))			(iv)
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of Guide T4002) . . . . .			(v)
<b>Adjusted professional fees</b> (Amount E <b>plus</b> amount (iv) and (v)) – Enter this amount on line 8000 in Part 3 below . . . . .			F

**Part 3 – Gross business or professional income**

Adjusted gross sales (from amount C in Part 1) or adjusted professional fees (from amount F in Part 2) . . . . .	8000	8,685	18	G
<b>Plus</b>				
Reserves deducted last year . . . . .	8290			
Other income . . . . .				
<b>Total</b> of the above two lines	8230			H
<b>Gross business or professional income</b> (amount G <b>plus</b> amount H) . . . . .	8299	8,685	18	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, or commission on line 166.

**Protected B** when completed

If GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses, or net income (loss) in parts 4 to 6.

**Part 4 – Cost of goods sold and gross profit**

If you have business income, complete this part. Enter only the business part of the costs.

Gross business income from line 8299 in Part 3 above			8,685	18	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300				
Purchases during the year (net of returns, allowances, and discounts)	8320	2,315	91		
Direct wage costs	8340				
Subcontracts	8360				
Other costs	8450				
		2,315	91		
<b>Minus</b>					
Closing inventory (include raw materials, goods in process, and finished goods)	8500				
	<b>Cost of goods sold</b>	8518	2,315	91	J
<b>Gross profit</b> (amount I minus amount J)		<b>8519</b>		2,315	91
				<b>6,369</b>	<b>27</b>

**Part 5 – Net income (loss) before adjustments**

Gross profit from line 8519 in Part 4 on page 2, or gross income from line 8299 in Part 3 on page 2				6,369	27	K
<b>Expenses</b> (enter only the business part)						
Advertising	8521	30	00			
Meals and entertainment (allowable part only)	8523	17	65			
Bad debts	8590					
Insurance	8690					
Interest	8710					
Business tax, fees, licences, dues, memberships, and subscriptions	8760					
Office expenses	8810					
Supplies	8811					
Legal, accounting, and other professional fees	8860	110	00			
Management and administration fees	8871	115	00			
Rent	8910					
Maintenance and repairs	8960					
Salaries, wages, and benefits (including employer's contributions)	9060					
Property taxes	9180					
Travel (including transportation fees, accommodations, and allowable part of meals)	9200	368	00			
Telephone and utilities	9220	698	10			
Fuel costs (except for motor vehicles)	9224					
Delivery, freight, and express	9275					
Motor vehicle expenses (not including CCA) (see Chart A on page 6)	9281	1,828	84			
Allowance on eligible capital property	9935					
Capital cost allowance (CCA) (from Area A on page 5)	9936	720	88			
Other expenses (specify)	9270					
<b>Total business expenses</b> (total of lines 8521 to 9270)	<b>9368</b>	<b>3,888</b>	<b>47</b>			L
<b>Net income (loss) before adjustments</b> (amount K minus amount L)		<b>9369</b>		<b>2,480</b>	<b>80</b>	

Protected B when completed

**Part 6 – Your net income (loss)**

Your share of the amount on line 9369 in Part 5 or the amount from your T5013 slip .....	<u>2,480</u>	<u>80</u>	M
<b>Plus:</b> GST/HST rebate for partners received in the year (see Chapter 3 of Guide T4002) .....	<b>9974</b>		N
<b>Total (amount M plus amount N)</b>	<u>2,480</u>	<u>80</u>	▶ <u>2,480</u> <u>80</u> O
<b>Plus:</b> Other income amounts attributable solely to you .....			
Other adjustments (from the chart below) .....			
<b>Minus:</b> Other amounts deductible from your share of the net partnership income (loss) (from the chart in Part 7 below) .....	<b>9943</b>		P
<b>Net income (loss) after adjustments (amount O minus amount P)</b> .....		<u>2,480</u>	<u>80</u> Q
<b>Minus:</b> Business-use-of-home expenses (your share of amount 3 in part 8) .....	<b>9945</b>	<u>2,480</u>	<u>80</u> R
<b>Your net income (loss) (amount Q minus amount R)</b> .....	<b>9946</b>	<u>0</u>	<u>00</u>

Enter this amount on the appropriate line of your income tax and benefit return: business on line 135, professional on line 137, or commission on line 139.

**Part 8 – Calculation of business-use-of-home expenses**

Heat .....		
Electricity .....	<u>562</u>	<u>64</u>
Insurance .....		
Maintenance .....	<u>797</u>	<u>22</u>
Mortgage interest .....	<u>911</u>	<u>36</u>
Property taxes .....	<u>544</u>	<u>57</u>
Other expenses (specify)		
Telephone .....	<u>475</u>	<u>23</u>
<b>Subtotal</b>	<u>3,291</u>	<u>02</u>
<b>Minus:</b> Personal-use part .....	<u>1,096</u>	<u>90</u>
<b>Subtotal</b>	<u>2,194</u>	<u>12</u>
<b>Plus:</b> Capital cost allowance (business part only) .....		
Amount carried forward from previous year .....	<u>9,847</u>	<u>56</u>
<b>Subtotal</b>	<u>12,041</u>	<u>68</u> 1
<b>Minus:</b> Net income (loss) after adjustments (from amount Q in Part 6 on page 3 – if negative, enter "0") .....	<u>2,480</u>	<u>80</u> 2
<b>Business-use-of-home expenses available to carry forward (amount 1 minus amount 2 – if negative, enter "0")</b> .....	<u>9,560</u>	<u>88</u>
<b>Allowable claim</b> (the lesser of amounts 1 and 2 – Enter your share of this amount on line 9945 in Part 6) .....	<u>2,480</u>	<u>80</u> 3

**Details of other partners**

Name and address	Share of net income or (loss) \$	Percentage of partnership %

**Details of equity**

Total business liabilities .....	<b>9931</b>	
Drawings in 2014 .....	<b>9932</b>	
Capital contributions in 2014 .....	<b>9933</b>	

Protected B when completed

## 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 below)	4 Proceeds of dispositions in the year (see areas D and E below)	5* UCC after additions and dispositions (col. 2 <b>plus</b> col. 3 <b>minus</b> col. 4)	6 Adjustment for current-year additions 1/2 × (col. 3 <b>minus</b> col. 4). If negative, enter "0"	7 Base amount for CCA (col. 5 <b>minus</b> 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 <b>minus</b> col. 9)
10	112			112	0	112	30	34	78
10	470			470	0	470	30	141	329
10	53			53	0	53	30	16	37
10	62			62	0	62	30	18	43
10	133			133	0	133	30	40	93
8	903			903	0	903	20	181	722
8	451			451	0	451	20	90	361
10	62			62	0	62	30	18	43
10	148			148	0	148	30	44	104
10	384			384	0	384	30	115	269
10	36			36	0	36	30	11	26
10	69			69	0	69	30	21	48

**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 in Part 5 on page 3\*\*)

720 88

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

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

## 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 <b>minus</b> column 4)
<b>Total equipment additions in the year</b>				<b>9925</b>

## 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 <b>minus</b> column 4)
<b>Total building additions in the year</b>				<b>9927</b>

## 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 <b>minus</b> column 4)
<b>Total equipment dispositions in the year</b>				<b>9926</b>

**Note:** If you disposed of property from your business in the year, see Chapter 4 of Guide T4002, for information about your proceeds of disposition.

## 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 <b>minus</b> column 4)
<b>Total building dispositions in the year</b>				<b>9928</b>

**Note:** If you disposed of a building from your business in the year, see Chapter 4 of Guide T4002, for information about your proceeds of disposition.



**Protected B** when completed

**Area F – Details of land additions and dispositions in the year**

Total cost of all land additions in the year .....	<b>9923</b>		
Total proceeds from all land dispositions in the year .....	<b>9924</b>		

**Note:** You cannot claim capital cost allowance on land.

## Chart A – Motor vehicle expenses

Kilometres you drove in the fiscal period to earn business income	86000	1
Total kilometres you drove in the fiscal period	140628	2
Fuel and oil	695	57 3
Interest (see Chart B below)		4
Insurance	1,342	00 5
Licence and registration		6
Maintenance and repairs	953	17 7
Leasing (see Chart C below)		8
Other expenses (specify)		9
		10
<b>Total motor vehicle expenses</b> (total of amounts 3 to 10)	<b>2,990</b>	<b>74 11</b>

Business use part: $\left( \frac{\text{amount 1: } 86000}{\text{amount 2: } 140628} \right) \times \text{amount 11: } 2,990.74$	=	1,828	84	12
Rental fees				
Business parking fees				13
Supplementary business insurance				14
<b>Allowable motor vehicle expenses</b> (add amounts 12, 13, and 14) – Enter this amount on line 9281 in Part 5 on page 3		<b>1,828</b>	<b>84</b>	

**Note:** You can claim CCA on motor vehicles in Area A on page 5.

## Chart B – Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period		A
$\frac{10.00}{\text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) } 0} \times$		B
<b>Available interest expense</b> (amount A or B, whichever is less) – Enter this amount on line 4 of Chart A above		

\* For passenger vehicles bought after 2000.

## Chart C – Eligible leasing costs for passenger vehicles

Total lease charges incurred in your 2014 fiscal period for the vehicle		1
Total lease payments deducted before your 2014 fiscal period for the vehicle		2
Total number of days the vehicle was leased in your 2014 and previous fiscal periods		3
Manufacturer's list price		4
Amount 4 or (\$35,294 + GST** and PST, or HST** on \$35,294), whichever is more	►	5
$\frac{[(\$800 + \text{GST** and PST, or HST** on } \$800) \times \text{amount 3}]}{30}$	►	6
$\frac{[(\$30,000 + \text{GST** and PST, or HST** on } \$30,000) \times \text{amount 1}]}{\text{amount 5}}$		7

**Eligible leasing cost** (amount 6 or amount 7, whichever is less) – Enter this amount on line 8 of Chart A above

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

# Assembly Instructions



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

## **Assembling the federal tax return**

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

### **The relevant student should sign the following:**

☐ **T2202** – *Education tax credit certificate*

## Estimated GST/HST Tax Credit for the Period July 2015 to June 2016

You can apply for the GST/HST credit if, at the end of 2014, you were resident in Canada and **any** of the following applies. You:

- were 18 years of age or older;
- had a spouse; or
- were a parent.

### Notes

If you have a spouse, only one of you can apply for the credit. No matter which one of you applies, the credit will be the same.

To be eligible to receive the GST/HST credit for a particular month, you have to be resident in Canada at the beginning of that month.

You cannot apply for the GST/HST credit if, at the end of 2014, you either:

- were confined to a prison or a similar institution, and had been there for more than six months during 2014, **or**
- did not have to pay tax in Canada because you were an officer or servant of another country, such as a diplomat, or a family member or employee of such a person.

### Note

You cannot claim the credit for your spouse or child who met either of these conditions at the end of 2014.

Adjusted net income	Column 1 You	Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.	241 60	37,425 02 1	
Universal child care benefit repayment (line 213).	+	+	2
Registered disability savings plan income repayment (include in line 232).	+	+	3
Add lines 1 through 3.	= 241 60	= 37,425 02 4	
Universal child care benefit (line 117 of the return).	-	-	5
Registered disability savings plan income (line 125 of the return).	-	-	6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession and deemed taxable capital gains on disposition of employee security options (line 6518 of Form RC310).	-	-	7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 241 60	= 37,425 02 8	
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted net income	37,666 62 9	

Calculation of GST credit		
Basic Goods and Services Tax Credit.	<b>Claim \$272.00</b>	272 00 10
Credit for spouse or supporting person.	<b>Claim \$272.00</b>	+ 272 00 11
Eligible dependant credit.	<b>Claim \$272.00</b>	+ 12
Credit for qualified children: Number of qualified children 1 <b>× \$143.00</b>		+ 143 00 13
<b>Calculation of single supplement:</b> (if line 11 and 12 are zero)		
Adjusted net income from line 9.		14
Base amount.	- <b>8,833 00</b>	15
Line 14 minus line 15. <b>Income over base amount</b>	=	16
Enter 2% of line 16 or \$143 whichever is less		+ 17
Single-parent family supplement. <b>Claim \$143.00</b>		+ 18
Add lines 10 through 13, and 17 through 18.		= 687 00 19
Adjusted net income from line 9.	37,666 62	20
Base amount.	- <b>35,465 00</b>	21
Line 20 minus line 21. <b>Income over base amount</b>	= 2,201 62	22
Enter 5% of line 22.		- 110 08 23
Line 19 minus line 23.		= 576 92 24
<b>Goods and Services Tax Credit</b> (if line 24 is less than \$1, enter zero).		<b>576 92 25</b>
GST/HST credit quarterly amount:		
July 2015	144 23	January 2016 144 23
October 2015	144 23	April 2016 144 23

## Estimated British Columbia Low Income Climate Action Tax Credit for the Period July 2015 to June 2016

### Adjusted net income

Adjusted net income	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	24160	37,425021
Universal child care benefit repayment (line 213).	+	+2
Registered disability savings plan income repayment (include in line 232).	+	+3
Add lines 1 through 3.	=24160	=37,425024
Universal child care benefit (line 117 of the return).	-	-5
Registered disability savings plan income (line 125 of the return).	-	-6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession and deemed taxable capital gains on disposition of employee security options (line 6518 of Form RC310).	-	-7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	=24160	=37,425028
Add the amounts from line 8 in column 1 and column 2 (if applicable).	Adjusted net income	37,666629

### A – Estimated BC PST credit

For 2013, the B.C. sales tax credit will be claimed when filing the T1 Income Tax Return for 2013.

More specifically, it will be calculated on Form, *British Columbia Credits* (BC479).

### B – Estimated British Columbia low income climate action tax credit

Basic tax credit.	Claim \$115.50	115 50	10
Credit for spouse or supporting person.	Claim \$115.50	+ 115 50	11
Amount for first child in a single parent family.	Claim \$115.50	+	12
Credit for qualified children:	Number of qualified children 1 × \$34.50	+ 34 50	13
Add lines 10 through 13.		= 265 50	14
Adjusted net income from line 9.	37,666 62		15
<ul style="list-style-type: none"><li>• If you are a single individual with no children, claim <b>\$32,445</b>.</li><li>• If you are a single parent, or are married or living common-law, claim <b>\$37,852</b>.</li></ul>			
Base amount.	- 37,852 00		16
Line 15 minus line 16.	Income over base amount = 0 00		17
Enter 2% of line 17.		- 0 00	18
Line 14 minus line 18. (if less than \$1, enter zero)			
Estimated British Columbia low-income climate action tax credit		= 265 50	19

### C – Estimated British Columbia climate action low-income

<b>Estimated British Columbia low-income credit</b>				=	265	50	20
British Columbia Low Income Climate Action Tax Credit quarterly amount:							
July 2015		66	37	January 2016		66	37
October 2015		66	37	April 2016		66	37

# Registered Retirement Savings Plan (RRSP) Schedule

**Table B - Calculation of eligible RRSP/PRPP deduction in 2014**

Eligible amount based on 2013 income		1
RRSP room based previous years' income	+	0 2
Pension adjustment reversal amount from your 2014 T10 slip	+	3
2014 PSPA (from last year's RPP administrator's statement)	-	4
Employer PRPP contributions (amount from line 205)	-	5
<b>Unused RRSP Room</b>	<b>=</b>	<b>0 6</b>
<b>Maximum RRSP/PRPP deduction limit in 2014</b>		<b>0 7</b>

**Table C - Calculation of RRSP/PRPP deduction in 2014**

Contributions available for RRSP/PRPP deduction (table A, line 12)	=	
Maximum RRSP/PRPP deduction limit in 2014 (table B, line 7)	=	0
RRSP/PRPP deduction before transfers		1
Direct or indirect transfers	+	2
<b>RRSP/PRPP deduction (per line 208)</b>	<b>=</b>	<b>0 3</b>

**Table E - Calculation of eligible RRSP/PRPP deduction limit for 2015**

Unused Room for 2014 (table B, line 6)		0 1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-	2
2015 net PSPA (from RPP administrator's statement)	-	3
<b>Eligible RRSP/PRPP Room</b>	<b>=</b>	<b>0 4</b>
Maximum RRSP/PRPP deduction in 2015 based on 2014 earned income (table D, line 23)	+	5
<b>Maximum RRSP/PRPP deduction limit for 2015</b>	<b>=</b>	<b>0 6</b>

**Table G - Calculation of RRSP/PRPP contribution limit 2015**

Maximum RRSP/PRPP deduction limit for 2015 (table E, line 6)		0 1
Undeducted premiums (table F, line 3)	-	2
<b>RRSP/PRPP contribution limit for 2015</b>	<b>=</b>	<b>0 3</b>

## 2014 NON-CAPITAL LOSS CARRYFORWARD SCHEDULE -

Federal

Non capital losses												
Year of loss	Available at opening of 2014		Additions during 2014		Subtotal		Amount used in 2014		Available at end of 2014		Expired	
2004												
2005												
2006												
2007												
2008	261	81			261	81			261	81		
2009												
2010	772	48			772	48			772	48		
2011												
2012												
2013												
2014												
Total	1,034	29			1,034	29			1,034	29		

YEAR: 2014

## CAPITAL COST ALLOWANCE TO CARRY FORWARD

CCA carried forward to next year			Federal
Description	Class No.	UCC at beginning of period	UCC at end of period
Funiture 2006	8	902.50	722.00
Funiture	8	450.88	360.70
Business level (enter full amts - 100%)			
LG G3 2	10	52.67	36.87
LG G3 Phone	10	61.55	43.08
Dlink Camero	10	132.69	92.88
acer laptop grace	10	111.86	78.30
Computers	10	469.97	328.98
panasonic tv auctoin	10	61.59	43.11
Ipad	10	148.22	103.75
Iphone5	10	383.61	268.53
Brother Printer	10	36.49	25.54
	10	68.60	48.02
software	12	0.00	0.00
ipad assi, office supplier	12	0.00	0.00



YEAR: 2014

## CAPITAL COST ALLOWANCE TO CARRY FORWARD

Description	Class No.	UCC at beginning of period	UCC at end of period
walmart supplier	12	0.00	0.00
Cellphone	12	0.00	0.00



## Efile - 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	2015-03-04
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	2014	Year End Province of Residence	BC
Social Insurance Number	738423185	Current Province of Residence	
Date of Birth	1969-05-18	Aboriginal Land Residency Indicator [1=Yes, 2=No]	
Marital Status	1	Yukon First Nation Settlement Number	
Spouse Self Employed [0=No, 1=Yes]	0	First Nation Identification Indicator [1=Yes, 2=No]	
Date of Entry		North West Territories First Nation Residency Code	
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)	Ying	Spouse's Social Insurance Number	738423219
Spouse's Net Income	37425	Spouse's Universal Child Care Benefit Amount	0
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]		01	

Field	Value	Description
266	2	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
121	241	Interest and other investment income
162	8685	Gross business income
135	1	Net business income (loss)
150	241	Total income (or loss)
260	241	Taxable income
490	2	Prepared by (1=3rd party, 2=Client, or 3=Discounted)
300	11138	Basic personal amount
335	11138	Gross non-refundable tax credits before donations and gifts
338	1670	Non-refundable tax credits before donations and gifts
350	1670	Total federal non-refundable tax credits
5804	9869	Basic personal amount
5880	9869	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	499	Provincial non-refundable tax credits before donations and gifts
6150	499	Provincial non-refundable tax credits
9909	241	Bank interest



## Efile - Selected Financial Data Record (SFD)

Statement of Business Activities		
Business Name	super e-solutions	NAICS Code 518210
Street	89-935 Ewen ave	Postal Code V3M0A1
Start Date	2014-01-01	End Date 2014-12-31
Account Number		
Partnership Business Number		Tax Shelter Number
Percentage Share		Final Year Indicator [1=Yes]
Percentage of Gross Income Derived from Web Pages		Number of Web Pages 0
Web Page Address		
Web Page Address		
Web Page Address		
Web Page Address		
Web Page Address		

Field	Value	Description
8000	8685	Net sales
8299	8685	Gross income
8320	2315	Net purchases during the year
8518	2315	Cost of goods sold
8519	6369	Gross profit (loss)
8521	30	Advertising
8871	115	Management and administration fees
8523	17	Food, beverages, and entertainment expenses
9281	1828	Motor vehicle expenses (not including CCA)
8860	110	Legal, accounting and other professional fees
9200	368	Travel (or Lodging T777, TL2)
9220	698	Utilities
9936	720	Capital cost allowance
9368	3888	Total expenses
9369	2480	Net profit (loss) before adjustments
9945	2480	Business-use-of-home expenses
9946	1	Net income (loss)

# Summary of carryforward amounts to 2015



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

Subject	Amount	Reference form
<b>GST</b>		
GST rebate (excluding portion for eligible CCA)		GST-370 line 16
<b>CNIL</b>		
Expense		T936 line 16
Income	434	T936 line 19
<b>RPP</b>		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
<b>RRSP</b>		
Eligible amount		RRSP schedule (Table D)
Room from previous years	0	RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
<b>HOME BUYER'S PLAN</b>		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
<b>LLP</b>		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
<b>DONATIONS</b>		
Donations		Charitable donations schedule
<b>TUITION</b>		
Tuition and educations amounts	182	Schedule 11, line 25
Tuition and educations amounts - Provincial		Schedule 11 P, line 21
Interest paid on a student loan		Supporting documents
<b>INVESTMENT TAX CREDIT</b>		
Investment tax credit		T2038 column 9
<b>ALTERNATIVE MINIMUM TAX</b>		
Alternative minimum tax		T691 line 129
<b>FOREIGN BUSINESS TAX CREDIT</b>		
Foreign business tax credit		Schedule of foreign income
<b>MOVING EXPENSES</b>		
Moving expenses		T1M
<b>PROVINCIAL TAX CREDITS</b>		
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

## Summary of information slips - 2014

### T5

1	COAST CAPITAL SAVINGS	T5	
		Box	Amount
Interest from Canadian sources		13	7793

2	PC financial	T5	
		Box	Amount
	Interest from Canadian sources	13	16367

Totals	T5	
	Box	Amount
Interest from Canadian sources	13	24160

Canada Revenue Agency  
Agence du revenu du Canada**T1 GENERAL 2014**

RC-14-119

**Income Tax and Benefit Return**

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

**Identification**BC **8****Print your name and address below.**

First name and initial

Mr.  
Hongyu

Last name

Ji

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

I understand that by providing an email address, I am **registering** for online mail and I **accept the terms and conditions** on page 10 of the guide.

Enter an email address: \_\_\_\_\_

**Information about your residence**Enter your province or territory of residence on **December 31, 2014**:

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 2014, enter the province or territory of self-employment:

British Columbia

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2014**, enter the date of:entry Month Day  
[ ] [ ]

or

departure Month Day  
[ ] [ ]**Information about you**

Enter your social insurance number (SIN):

738-423-185

Enter your date of birth:

Year Month Day  
1969-05-18

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, 2014:

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:

738-423-219

Enter his or her first name:

Yingxu

Enter his or her net income for 2014 to claim certain credits:

37,425|02

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

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 2014:

1 ☐**Do not use this area****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, 2014? ..... 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 ☐ 2Answer 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 ☐ 2Your 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****172****171**

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

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

**Please answer the following question:**

Did you own or hold foreign property at any time in 2014 with a total cost of more than CAN\$100,000? See "Foreign income" 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 2014, 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)	<b>101</b>		
Commissions included on line 101 (box 42 of all T4 slips)	<b>102</b>		
Wage loss replacement contributions (see line 101 in the guide)	<b>103</b>		
Other employment income		<b>104 +</b>	
Old age security pension (box 18 of the T4A(OAS) slip)		<b>113 +</b>	
CPP or QPP benefits (box 20 of the T4A(P) slip)		<b>114 +</b>	
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	<b>152</b>		
Other pensions and superannuation		<b>115 +</b>	
Elected split-pension amount ( <b>attach</b> Form T1032)		<b>116 +</b>	
Universal child care benefit (UCCB)		<b>117 +</b>	
UCCB amount designated to a dependant	<b>185</b>		
Employment insurance and other benefits (box 14 of the T4E slip)		<b>119 +</b>	
Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations ( <b>attach</b> Schedule 4)		<b>120 +</b>	
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	<b>180</b>		
Interest and other investment income ( <b>attach</b> Schedule 4)		<b>121 +</b>	241 60
Net partnership income: limited or non-active partners only		<b>122 +</b>	
Registered disability savings plan income		<b>125 +</b>	
Rental income Gross <b>160</b>		Net <b>126 +</b>	
Taxable capital gains ( <b>attach</b> Schedule 3)		<b>127 +</b>	
Support payments received Total <b>156</b>		Taxable amount <b>128 +</b>	
RRSP income (from all T4RSP slips)		<b>129 +</b>	
Other income Specify:		<b>130 +</b>	
Self-employment income			
Business income Gross <b>162</b> 8,685 18		Net <b>135 +</b>	0 00
Professional income Gross <b>164</b>		Net <b>137 +</b>	
Commission income Gross <b>166</b>		Net <b>139 +</b>	
Farming income Gross <b>168</b>		Net <b>141 +</b>	
Fishing income Gross <b>170</b>		Net <b>143 +</b>	
Workers' compensation benefits (box 10 of the T5007 slip)	<b>144</b>		
Social assistance payments	<b>145 +</b>		
Net federal supplements (box 21 of the T4A(OAS) slip)	<b>146 +</b>		
Add lines 144, 145, and 146 (see line 250 in the guide).	=	► <b>147 +</b>	
Add lines 101, 104 to 143, and 147.	This is your <b>total income</b> .	<b>150</b>	241 60



**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 <b>total income</b> from line 150.		150	241	60
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 <b>attach</b> receipts)		208 +		
PRPP <b>employer</b> contributions (amount from your PRPP contribution receipts)		205		
Deduction for elected split-pension amount ( <b>attach</b> 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 ( <b>attach</b> 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 ( <b>attach</b> Schedule 4)		221 +		
Deduction for CPP or QPP contributions on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)		222 +		•
Exploration and development expenses ( <b>attach</b> 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 234 minus line 233 (if negative, enter "0")		This is your <b>net income before adjustments.</b> 234 =	241	60
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 <b>net income.</b> 236 =	241	60

## 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 ( <b>attach</b> 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 <b>taxable income.</b> 260 =	241	60

**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

Protected B when completed 4

Net federal tax: enter the amount from line 66 of Schedule 1 ( <b>attach</b> Schedule 1, even if the result is "0")	420		
CPP contributions payable on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)	421	+	
Employment insurance premiums payable on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)	430	+	
Social benefits repayment (amount from line 235)	422	+	
<b>Provincial or territorial tax</b> ( <b>attach</b> Form 428, even if the result is "0")	428	+	
Add lines 420, 421, 430, 422, and 428.	This is your <b>total payable</b> .		435 =
Total income tax deducted	437		•
Refundable Quebec abatement	440	+	•
CPP overpayment (enter your excess contributions)	448	+	•
Employment insurance overpayment (enter your excess contributions)	450	+	•
Refundable medical expense supplement (use the federal worksheet)	452	+	•
Working income tax benefit (WITB) ( <b>attach</b> Schedule 6)	453	+	•
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	454	+	•
Part XII.2 trust tax credit (box 38 of all T3 slips)	456	+	•
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	457	+	•
Tax <b>paid</b> by instalments	476	+	•
<b>Provincial or territorial credits</b> ( <b>attach</b> Form 479 if it applies)	479	+	•
Add lines 437 to 479.	These are your <b>total credits</b> .		482 =
Line 435 minus line 482	This is your <b>refund</b> or <b>balance owing</b> .		<div>000</div>

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

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](http://www.cra.gc.ca/payments). Your payment is due no later than April 30, 2015.

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 or to update your account information, 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

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.	<b>490</b> If a fee was charged for preparing this return, complete the following:
<b>Sign here</b>	Name of preparer:
It is a serious offence to make a false return.	Telephone:
Telephone (604) 253-3858      Date 31-03-15	EFILE number (if applicable): <b>489</b>

Personal information, including the social insurance number, is collected under the *Income Tax Act* to assess individual income tax for the federal government and the provinces and territories. It can be used for audit, compliance, or evaluation purposes and shared or verified with other federal and provincial/territorial government institutions. Failure to provide the information may result in interest payable, penalties, or other actions. Under the *Privacy Act*, individuals have a right to and shall, on request, be given access to their personal information and to request correction of it: refer to InfoSource ([www.infosource.gc.ca](http://www.infosource.gc.ca)), personal information bank CRA PPU 005.

Do not use this area	487	488	486
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## T1-2014

## 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 \$11,138	300	11,138	00	1
Age amount (if you were born in 1949 or earlier) (use the federal worksheet)	(maximum \$6,916)	301	+		2
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		303	+		3
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		305	+		4
Amount for children born in 1997 or later					
Number of children for whom you <b>are not claiming</b> the family caregiver amount	366	×	\$2,255	=	5
Number of children for whom you <b>are claiming</b> the family caregiver amount	352	×	\$4,313	=	6
Add lines 5 and 6.		=			7
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)					8
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)					9
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)					10
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$913.68)					11
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)					12
Volunteer firefighters' amount					13
Search and rescue volunteers' amount					14
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,127)				15
Public transit amount					16
Children's fitness amount					17
Children's arts amount					18
Home buyers' amount					19
Adoption expenses					20
Pension income amount (use the federal worksheet)	(maximum \$2,000)				21
Caregiver amount ( <b>attach</b> Schedule 5)					22
Disability amount (for self) (claim \$7,766 or, if you were under 18 years of age, use the federal worksheet)					23
Disability amount transferred from a dependant (use the federal worksheet)					24
Interest paid on your student loans					25
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)					26
Tuition, education, and textbook amounts transferred from a child					27
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)					28
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1997 or later</b>	330				29
Enter \$2,171 or 3% of line 236 of your return, whichever is <b>less</b> .	-				30
Line 29 minus line 30 (if negative, enter "0")	=				31
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	331	+			32
Add lines 31 and 32.	=				33
Add lines 1 to 4, 7 to 28, and line 33.					34
Federal non-refundable tax credit rate		×		15%	35
Multiply line 34 by line 35.					36
Donations and gifts ( <b>attach</b> Schedule 9)					37
Add lines 36 and 37.					38
Enter this amount on line 50 on the next page.	<b>Total federal non-refundable tax credits</b>	350	=	1,670	70

Go to Step 2 on the next page. ►

## Step 2 – Federal tax on taxable income

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

241|60 39

Complete the appropriate column depending on the amount on line 39.

Line 39 is  
\$43,953 or less

Line 39 is more  
than \$43,953 but  
not more than  
\$87,907

Line 39 is more  
than \$87,907 but  
not more than  
\$136,270

Line 39 is more  
than \$136,270

Enter the amount from line 39.

241|60

- 0|00

- 43,953|00

- 87,907|00

- 136,270|00 40

Line 40 minus line 41 (cannot be negative)

= 241|60

=

=

= 41

x 15%

x 22%

x 26%

x 29% 42

Multiply line 42 by line 43.

= 36|24

=

=

= 43

+ 0|00

+ 6,593|00

+ 16,263|00

+ 28,837|00 44

Add lines 44 and 45.

= 36|24

=

=

= 45

Go to Step 3.

Go to Step 3.

Go to Step 3.

Go to Step 3.

## Step 3 – Net federal tax

Enter the amount from line 46.

36|24 47

Federal tax on split income (from line 5 of Form T1206)

424 + 0|00 48

Add lines 47 and 48.

404 = 36|24 49

Enter your total federal non-refundable tax credits from line 38 on the previous page.

350 1,670|70 50

Family tax cut (**attach** Schedule 1-A)

423 + 0|00 50A

Federal dividend tax credit

425 + 0|00 51

Overseas employment tax credit (**attach** Form T626)

426 + 0|00 52

Minimum tax carryover (**attach** Form T691)

427 + 0|00 53

Add lines 50 to 53.

= 1,670|70 54

Line 49 minus line 54 (if negative, enter "0")

**Basic federal tax** 429 = 0|00 55

Federal foreign tax credit (**attach** Form T2209)

405 - 0|00 56

Line 55 minus line 56 (if negative, enter "0")

**Federal tax** 406 = 0|00 57

Total federal political contributions  
(**attach** receipts)

409 58

Federal political contribution tax credit  
(use the federal worksheet)

(maximum \$650) 410 0|00 59

Investment tax credit (**attach** Form T2038(IND))

412 + 0|00 60

Labour-sponsored funds tax credit

Net cost 413 Allowable credit 414 + 0|00 61

Add lines 59, 60, and 61.

416 = 0|00 62

Line 57 minus line 62 (if negative, enter "0")

417 = 0|00 63

If you have an amount on line 48 above, see Form T1206.

Working income tax benefit advance payments received  
(box 10 of the RC210 slip)

415 + 0|00 64

Special taxes (see line 418 in the guide)

418 + 0|00 65

Add lines 63, 64, and 65.

Enter this amount on line 420 of your return.

**Net federal tax** 420 = 0|00 66

## T1-2014

## 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 2014:

- 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 2014:**

- 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, 2014.

## 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, 2014. Otherwise, complete column 1 only.

Employment income and other employment income reported on line 101 and line 104 of the return

	Column 1 You	Column 2 Your eligible spouse
	3	37,425 02 3
Taxable part of scholarship income reported on line 130 <b>383</b> +	4	<b>384</b> + 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return ( <b>excluding</b> 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 <b>385</b> +	6	<b>386</b> + 6
Add lines 3 to 6. Enter the amount even if the result is "0". =	7	<b>387</b> = 37,425 02 7
Add the amounts from line 7 in columns 1 and 2. <b>Working income</b>		37,425 02 8

### Part B – Adjusted family net income

	Column 1 You	Column 2 Your eligible spouse
Net income amount from line 236 of the return	241 60 9	37,425 02 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 <b>388</b> +	10	<b>389</b> + 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. =	241 60 12	= 37,425 02 12
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return) -	13	- 13
Line 12 minus line 13 (if negative, enter "0") =	241 60 14	<b>390</b> = 37,425 02 14
Add the amounts from line 14 in columns 1 and 2. <b>Adjusted family net income</b>		37,666 62 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 2014 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Amount from line 8 in Step 1		16	
Base amount	-	4,750 00	17
Line 16 minus line 17 (if negative, enter "0")	=		18
Rate	x	20.4%	19
Multiply line 18 by line 19.	=		20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,206.			21
If you had an eligible spouse or an eligible dependant, enter \$1,914.			21
Amount from line 20 or line 21, whichever is <b>less</b>	►		22
Amount from line 15 in Step 1			23
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$12,411.			
If you had an eligible spouse or an eligible dependant, enter \$16,728.	-		24
Line 23 minus line 24 (if negative, enter "0")	=		25
Rate	x	16.5%	26
Multiply line 25 by line 26.	=		27
Line 22 minus line 27 (if negative, enter "0")			28
Enter the amount from line 28 on line 453 of your return <b>unless you complete Step 3.</b>	=		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 \$556, whichever is <b>less</b>	►		34
Amount from line 15 in Step 1			35
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$19,712.			
If you had an eligible spouse or an eligible dependant, enter \$28,314.	-		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.			42
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
<b>Basic WITB</b> Adjusted family net income (line 15 in Step 1)	less than \$19,721	less than \$28,328
<b>WITB disability supplement</b> (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$22,983	less than \$31,585
<b>WITB disability supplement</b> (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 \$34,856

# Tuition, Education, and Textbook Amounts

## Schedule 11

### T1-2014

For more information, see line 323 in the guide.

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

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

#### Tuition, education, and textbook amounts claimed by the student for 2014

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment

181 98 1

Eligible tuition fees paid for 2014

320

2

#### Education and textbook amounts for 2014

**Part-time student:** use column B of Forms T2202A, TL11A, TL11B, and TL11C.

**Do not include any month that is also included in column C.**

Only one claim per month (maximum 12 months)

##### Education amount:

Number of months from column B  $\times \$120 =$  3

##### Textbook amount:

Number of months from column B  $\times \$20 =$  + 4

Add lines 3 and 4. = **321** + 5

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

Only one claim per month (maximum 12 months)

##### Education amount:

Number of months from column C  $\times \$400 =$  6

##### Textbook amount:

Number of months from column C  $\times \$65 =$  + 7

Add lines 6 and 7. = **322** + 8

Add lines 2, 5, and 8. **Total 2014 tuition, education, and textbook amounts** = + 9

Add lines 1 and 9. **Total available tuition, education, and textbook amounts** = 181 98 10

Enter the amount of your taxable income from line 260 of your return if it is \$43,953 or less. If your taxable income is more than \$43,953, enter instead the result of the following calculation: amount from line 47 of your Schedule 1 divided by 15%.

241 60 11

Total of lines 1 to 4, and 7 to 24 of your Schedule 1

- 11,138 00 12

Line 11 minus line 12 (if negative, enter "0")

= 0 00 13

Unused tuition, education, and textbook amounts claimed for 2014

Amount from line 1 or line 13, whichever is **less**

- 14

Line 13 minus line 14 = 15

2014 tuition, education, and textbook amounts claimed for 2014

Amount from line 9 or line 15, whichever is **less**

+ 16

Add lines 14 and 16.

**Total tuition, education, and textbook amounts claimed for 2014**

= 17

#### Transfer or Carryforward of unused amount

Amount from line 10 181 98 18

Amount from line 17 - 19

Line 18 minus line 19 **Total unused amount** = 181 98 20

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

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

Enter the amount from line 9. (maximum \$5,000) 21

Amount from line 16 - 22

Line 21 minus line 22 (if negative, enter "0") **Maximum transferable** = 23

You can transfer all or part of the amount on line 23 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual and **specify the federal amount** that you are transferring to him or her on your Form T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 24 below.

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

Enter the amount you are transferring (cannot be more than line 23). **Federal amount transferred** **327** - 0 00 24

Line 20 minus line 24 **Unused federal amount available to carry forward to a future year** = 181 98 25

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





# British Columbia Tax

**BC428**  
T1 General – 2014

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	<b>5609</b>		
Basic personal amount	claim \$9,869	<b>5804</b>	9,869	00 1
Age amount (if born in 1949 or earlier) (use the <i>Provincial Worksheet</i> )	(maximum \$4,426)	<b>5808</b> +		2
Spouse or common-law partner amount				
Base amount	9,295	00		
<b>Minus:</b> his or her net income from page 1 of your return	-			
<b>Result:</b> (if negative, enter "0")	=	(maximum \$8,450) ▶ <b>5812</b> +		3
Amount for an eligible dependant				
Base amount	9,295	00		
<b>Minus:</b> his or her net income from line 236 of his or her return	-			
<b>Result:</b> (if negative, enter "0")	=	(maximum \$8,450) ▶ <b>5816</b> +		4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i> )		<b>5820</b> +		5
CPP or QPP contributions:				
(amount from line 308 of your federal Schedule 1)		<b>5824</b> +		•6
(amount from line 310 of your federal Schedule 1)		<b>5828</b> +		•7
Employment insurance premiums:				
(amount from line 312 of your federal Schedule 1)		<b>5832</b> +		•8
(amount from line 317 of your federal Schedule 1)		<b>5829</b> +		•9
Adoption expenses (amount from line 313 of your federal Schedule 1)		<b>5833</b> +		10
Children's fitness amount		<b>5838</b> +		11
Children's arts amount (amount from line 370 of your federal Schedule 1)		<b>5841</b> +		12
Pension income amount	(maximum \$1,000)	<b>5836</b> +		13
Caregiver amount (use the <i>Provincial Worksheet</i> )		<b>5840</b> +		14
Disability amount (for self) (Claim <b>\$7,402</b> or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)		<b>5844</b> +		15
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i> )		<b>5848</b> +		16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		<b>5852</b> +		17
Your tuition and education amounts [use and <b>attach</b> Schedule BC(S11)]		<b>5856</b> +		18
Tuition and education amounts transferred from a child		<b>5860</b> +		19
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule BC(S2)]		<b>5864</b> +		20
Medical expenses:				
Amount from line 330 of your federal Schedule 1	<b>5868</b>		21	
Enter \$2,052 or 3% of line 236 of your return, whichever is <b>less</b> .	-		22	
Line 21 minus line 22 (if negative, enter "0")	=		23	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i> )	<b>5872</b> +		24	
Add lines 23 and 24.	<b>5876</b> =		▶ +	25
Add lines 1 to 20 and line 25.		<b>5880</b> =	9,869	00 26
British Columbia non-refundable tax credit rate		x	<b>5.06%</b>	27
Multiply line 26 by line 27.		<b>5884</b> =	499	37 28
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	x 5.06% =		29	
Amount from line 347 of your federal Schedule 9	x 14.7% =	+	30	
Add lines 29 and 30.	<b>5896</b> =		▶ +	31
Add lines 28 and 31.				
Enter this amount on line 44.	<b>British Columbia non-refundable tax credits</b> <b>6150</b> =	499	37	32

Go to Step 2 on the next page. ▶

## Step 2 – British Columbia tax on taxable income

Enter your <b>taxable income</b> from line 260 of your return.							241	60	33
Complete the appropriate column depending on the amount on line 33. Enter the amount from line 33.	Line 33 is \$37,606 or less	Line 33 is more than \$37,606 but not more than \$75,213	Line 33 is more than \$75,213 but not more than \$86,354	Line 33 is more than \$86,354 but not more than \$104,858	Line 33 is more than \$104,858 but not more than \$150,000	Line 33 is more than \$150,000			
	241						60		34
Line 34 minus line 35 (cannot be negative)	-	0	37,606	75,213	86,354	104,858	150,000		35
	=	241							36
Multiply line 36 by line 37.	x	5.06%	7.7%	10.5%	12.29%	14.7%	16.8%		37
	=	12							38
	+	0	1,903	4,799	5,969	8,243	14,879		39
Add lines 38 and 39.									
<b>Go to Step 3.</b>	=	12							40

## Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 40.		12	22	41
Enter your British Columbia tax on split income from Form T1206.	<b>6151</b>	+		•42
Add lines 41 and 42.		=	12	22
				43
Enter your British Columbia non-refundable tax credits from line 32.		499	37	44
British Columbia dividend tax credit:				
Credit calculated for line 6152 on the <i>Provincial Worksheet</i>	<b>6152</b>	+		•45
British Columbia overseas employment tax credit:				
Amount calculated for line 46 on the <i>Provincial Worksheet</i>	<b>6153</b>	+		•46
British Columbia minimum tax carryover:				
Amount from line 427 of your federal Schedule 1	x 33.7%	=	<b>6154</b>	+
				•47
Add lines 44 to 47.		=	499	37
Line 43 minus line 48 (if negative, enter "0")			-	499
			=	0
British Columbia additional tax for minimum tax purposes:				
Amount from line 117 of Form T691	x 33.7%	=		
			+	
				50
Add lines 49 and 50.			=	
				51
Provincial foreign tax credit from Form T2036			-	
				52
Line 51 minus line 52 (if negative, enter "0")			=	
				53

## BC tax reduction

If your net income (line 236 of your return) is **less than \$30,981**, complete the following calculation.  
Otherwise, enter "0" on line 60 and continue on line 61.

Basic reduction	claim \$409		409	00	54
Enter your net income from line 236 of your return.		241	60		55
Base amount		-	18,200	00	56
Line 55 minus line 56 (if negative, enter "0")		=			57
Applicable rate		x	3.2%		58
Multiply line 57 by line 58.		=			59
Line 54 minus line 59 (if negative, enter "0")		=	409	00	60
Line 53 minus line 60 (if negative, enter "0")				0	61
Logging tax credit from Form FIN 542S or Form FIN 542P			-		62
Line 61 minus line 62 (if negative, enter "0")			=	0	63

Continue on the next page. ►



**Step 3 – British Columbia tax** *(continued)*

Enter the amount from line 63 on the previous page. \_\_\_\_\_ 64

**British Columbia political contribution tax credit**

Enter your British Columbia political contributions made in 2014. **6040** \_\_\_\_\_ 65

Credit calculated for line 66 on the *Provincial Worksheet* (maximum \$500) - \_\_\_\_\_ 66

Line 64 minus line 66 (if negative, enter "0") = \_\_\_\_\_ 0.00 67

**British Columbia employee investment tax credits**

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. **6045** \_\_\_\_\_ •68

Enter your employee venture capital tax credit from Certificate **EVCC 30**. **6047** + \_\_\_\_\_ •69

Add lines 68 and 69. (maximum \$2,000) = \_\_\_\_\_ ► - \_\_\_\_\_ 70

Line 67 minus line 70 (if negative, enter "0") = \_\_\_\_\_ 0.00 71

**British Columbia mining flow-through share tax credit**

Enter the tax credit amount calculated on Form T1231. **6881** - \_\_\_\_\_ •72

Line 71 minus line 72 (if negative, enter "0") \_\_\_\_\_

Enter the result on line 428 of your return. **British Columbia tax** = \_\_\_\_\_ 0.00 73

See the privacy notice on your return.



# British Columbia Credits

**BC479**

T1 General – 2014

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

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

If you had a spouse or common-law partner on December 31, 2014, **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		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.	=	3	=	3
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	-	4	-	4
Line 3 minus line 4 (if negative, enter "0")	=	5	=	5
Add the amounts from line 5 in column 1 and column 2 (if applicable)				6
	<b>Adjusted net family income</b>			
If you had a spouse or common-law partner on December 31, 2014, enter \$18,000. Otherwise, enter \$15,000.			-	7
Line 6 minus line 7 (if negative, enter "0")			=	8
	<b>Income for the sales tax credit</b>			

Basic sales tax credit	claim \$75	<b>6033</b>		9
Additional credit for your spouse or common-law partner	claim \$75	<b>6035</b>	+	10
Add lines 9 and 10.			=	11
Amount from line 8	× 2% =		-	12
Line 11 minus line 12 (if negative, enter "0")	<b>Sales tax credit</b>		=	0.00 13

## British Columbia seniors' home renovation tax credit

If, on December 31, 2014, 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) <b>6048</b>	× 10% =	+	14
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## British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate <b>SBVC 10</b> for shares acquired in 2014.	<b>6049</b>	• 15		
Enter your venture capital tax credit from Certificate <b>SBVC 10</b> for shares purchased during the first 60 days of 2015 that you <b>elect</b> to claim in 2014.	<b>6050</b> +	• 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.	<b>6051</b> +	• 19		
Enter your mining exploration tax credit allocated from a partnership from Form T88.	<b>6053</b>	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.

**CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2014**

- Use this form if you had any **investment income** or **investment expenses** for 2014.
- 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 2014, you should still complete this form if you had any investment income or expenses in 2014.

- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- If you need more information, call **1-800-959-8281**.

**Note**

If you have capital gains other than from the disposition of qualified farm property, qualified fishing property or qualified small business corporation shares in 2014, you should start by completing Chart A on the back of this form to determine if you have additional investment income to include when you calculate your CNIL.

**Part 1 – Investment expenses claimed on your 2014 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 2014 to earn property income (see the list of other investment expenses below) . . . . .	<b>6808</b> +	6
Additional investment expenses: If you did not complete Chart A on the back of this form, enter "0". Otherwise, enter the <b>lesser</b> of line 15 in Chart A or the amount you claimed on line 253 of your return . . . . .	+	0 00 7
<b>Total investment expenses claimed in 2014</b> (total of lines 1 to 7) . . . . .	=	▶ <u>                    </u> A

**Part 2 – Investment income reported on your 2014 return**

Investment income (from lines 120 and 121) . . . . .	241	60	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 reported in 2014 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) <b>minus</b> the capital portion deducted under paragraph 60(a) . . . . .	<b>6810</b> +		11
50% of income from the recovery of exploration and development expenses (from line 130) . . . . .	<b>6811</b> +		12
Additional investment income: If you did not complete Chart A on the back of this form, enter "0". Otherwise, enter the amount from line 15 in Chart A . . . . .	+		13
<b>Total investment income reported in 2014</b> (total of lines 8 to 13) . . . . .	=	241	60 ▶ <u>241</u> <u>60</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 or fishing losses claimed by a non-active partner or a limited partner

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

**Other property income**

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

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

**Do not use this area****6813**

**Part 3 – Cumulative net investment loss (CNIL)**

Total investment expenses claimed in 2014 (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 2013. If you did not complete Form T936 for 2013, see note 1 below. ....	+	15	
Cumulative investment expenses (total of lines 14 and 15) .....	=		16
Total investment income reported in 2014 (from line B in Part 2) .....		241 60	17
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2013. If you did not complete Form T936 for 2013, see note 2 below. ....	+	191 96	18
Cumulative investment income (total of lines 17 and 18) .....	=	433 56	19
<b>Cumulative net investment loss (CNIL) to December 31, 2014</b> (line 16 minus line 19; if negative, enter "0") .....	=	0 00	C

If you are claiming a capital gains deduction on your 2014 return, enter the amount from line C on line 28 of Form T657 for 2014.

**Notes**

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2013 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 2013 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 <b>plus</b> line 2 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 4 to 14, and enter "0" on line 15 .....	=	0 00 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 <b>plus</b> 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 14, and enter "0" on line 15. ....	=	9
Total net non-eligible taxable capital gains (line 3 or line 9, <b>whichever is less</b> ). If the amount on this line includes an amount from a T3 slip, complete lines 11 to 13 below. Otherwise, enter "0" on line 14. ....		10
Enter the amount from box 21 of all 2014 T3 slips .....	5334	11
Enter the amount from box 30 of all 2014 T3 slips .....	-	12
Line 11 <b>minus</b> line 12 .....	5365	13
Enter 1/2 of line 13 .....	-	14
<b>Additional investment income</b> (line 10 <b>minus</b> line 14; if negative, enter "0") .....	=	0 00 15

See the privacy notice on your return.

T1 – 2014	Federal Worksheet
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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 135 – Business income			
		Gross income	Net income
super e-solutions		8,68518	
Total =		8,68518	