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Tax return for 2005 prepared for

**Xiaoyun Ji**

by *UFile.ca*

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# Executive summary

## for 2005 taxation year

	Taxpayer	
Name	<b>Xiaoyun Ji</b>	
Social insurance number	740-289-376	
Date of birth	15/04/1997	
Province of residence	British Columbia	
Street	89-935 Ewen Ave	
City	New Westminster	
Province	British Columbia	
Postal code	V3M 0A1	
Home phone number	6042533858	

## Federal return

	Taxpayer		
Total income			
Net income			
Taxable income			
Effective marginal tax rate	21.1%		
Average tax rate (tax ÷ total income)	0.0%		
Total tax payable			
<b>Balance due (refund)</b>			

Child tax benefit			
GST/HST credit			
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2006			
Unused RRSP contributions			
Capital gain exemption available	250,000		
Cumulative net investment loss (CNIL)			
Total instalments payable in 2006			



Income Tax and Benefit Return

Identification

7

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

First name and initial  
Xiaoyun

Last name  
Ji

Mailing address: Apt. No. - Street No. Street name  
89-935 Ewen Ave  
P.O. Box, R.R.

City New Westminster Prov./Terr. BC Postal code V3M 0A1

Information about you

Enter your social insurance number (SIN)  
if you are not attaching a label: 740-289-376  
year month day

Enter your date of birth: 1997-04-15  
year month day

Your language of correspondence: English Français  
Votre langue de correspondance : ☒ ☐

Check the box that applies to your marital status on Dec. 31, 2005:  
(see the "Marital status" section in the guide for details)

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

Information about your residence

Enter your province or territory of residence on December 31, 2005: British Columbia

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

If you were self-employed in 2005, enter the province or territory of self-employment:

If you became or ceased to be a resident of Canada in 2005, give the date of:  
entry month day or departure month day

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

Enter his or her SIN if it is not on the label, or if you are not attaching a label:

Enter his or her first name:

Enter his or her net income for 2005 to claim certain credits: (see the guide for details)

Check this box if he or she was self-employed in 2005: 1 ☐

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

Do not use this area

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

As a Canadian citizen, I authorize the Canada Revenue Agency to provide my name, address and date of birth to Elections Canada for the National Register of Electors. Yes ☐ 1 No ☐ 2

Your authorization is required each year. This information will be used only for purposes permitted under the Canada Elections Act.

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

See the guide for details.

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

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

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

Do not use this area	172					171					
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### Please answer the following question

Did you own or hold foreign property at any time in 2005 with a total cost of more than CAN\$100,000?

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

If yes, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2005, see the "Foreign income" section in the guide.

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

## Total income

Employment income (box 14 on all T4 slips)	<b>101</b>		
Commissions included on line 101 (box 42 on all T4 slips)	<b>102</b>		
Other employment income	<b>104</b>	+	
Old Age Security pension (box 18 on the T4A(OAS) slip)	<b>113</b>	+	
CPP or QPP benefits (box 20 on the T4A(P) slip)	<b>114</b>	+	
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	<b>152</b>		
Other pensions or superannuation	<b>115</b>	+	
Employment Insurance and other benefits (box 14 on the T4E slip)	<b>119</b>	+	
Taxable amount of dividends from taxable Canadian corporations (see the guide)	<b>120</b>	+	
Interest and other investment income ( <b>attach</b> Schedule 4)	<b>121</b>	+	
Net partnership income: limited or non-active partners only ( <b>attach</b> Schedule 4)	<b>122</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 (see lines 135 to 143 in the guide)			
Business income	Gross <b>162</b>		Net <b>135</b> +
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 on the T5007 slip)	<b>144</b>		
Social assistance payments	<b>145</b>	+	
Net federal supplements (box 21 on the T4A(OAS) slip)	<b>146</b>	+	
Add lines 144, 145, and 146 (see line 250 in the guide)	=		147 +
Add lines 101, 104 to 143, and 147			
This is your <b>total income</b> .	<b>150</b>	=	0.00



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

## Net income

Enter your **total income** from line 150 150 000

Pension adjustment

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

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

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

Saskatchewan Pension Plan deduction (maximum \$600) **209** +

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

Child care expenses (**attach** Form T778) **214** +

Disability supports deduction **215** +

Business investment loss Gross **228** Allowable deduction **217** +

Moving expenses **219** +

Support payments made Total **230** Allowable deduction **220** +

Carrying charges and interest expenses (**attach** Schedule 4) **221** +

Deduction for CPP or QPP contributions on self-employment and other earnings (**attach** Schedule 8) **222** +

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

Other employment expenses **229** +

Clergy residence deduction **231** +

Other deductions Specify: **232** +

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

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

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

Line 234 minus line 235 (if negative, enter "0"). If you have a spouse or common-law partner, see line 236 in the guide.           
This is your **net income**. 236 = 000

## Taxable income

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

Employee home relocation loan deduction (box 37 on all T4 slips) **248** +

Security options deductions **249** +

Other payments deduction (if you reported income on line 147, see line 250 in the guide) **250** +

Limited partnership losses of other years **251** +

Non-capital losses of other years **252** +

Net capital losses of other years **253** +

Capital gains deduction **254** +

Northern residents deductions (**attach** Form T2222) **255** +

Additional deductions Specify: **256** +

Add lines 244 to 256. 257 =         

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

This is your **taxable income**. **260** =         000

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

Refund or Balance owing

Net federal tax: enter the amount from line 19 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	
CPP contributions payable on self-employment and other earnings (attach Schedule 8)	421 +	
Social benefits repayment (enter the amount from line 235)	422 +	
Provincial or territorial tax (attach Form 428, even if the result is "0")	428 +	
Add lines 420 to 428		
This is your total payable. 435 =		

Total income tax deducted (from all information slips)	437	
Refundable Quebec abatement	440 +	
CPP overpayment (enter your excess contributions)	448 +	
Employment Insurance overpayment (enter your excess contributions)	450 +	
Refundable medical expense supplement	452 +	
Refund of investment tax credit (attach Form T2038(IND))	454 +	
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +	
Employee and partner GST/HST rebate (attach Form GST370)	457 +	
Tax paid by instalments	476 +	

Provincial or territorial credits (attach Form 479 if it applies)	479 +	
Add lines 437 to 479		
These are your total credits. 482 =		
Line 435 minus line 482 =		0.00

If the result is negative, you have a **refund**.  
If the result is positive, you have a **balance owing**.  
☐ Enter the amount below on whichever line applies.

Refund 484	Balance owing 485
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Amount enclosed 486
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Direct deposit - Start or change (see line 484 in the guide)

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

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

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

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

Attach to page 1 a **cheque** or **money order** payable to the Receiver General. Your payment is due no later than April 30, 2006.

<p>I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income.</p> <p><b>Sign here</b> _____</p> <p>It is a serious offence to make a false return.</p> <p>Telephone (604) 253-3858      Date 05-07-06</p>	<p><b>490 For professional tax preparers only</b></p> <p>Name: _____</p> <p>Address: _____</p> <p>Telephone: _____</p>
<p><b>Do not use this area</b></p> <p>487 <input type="text"/> 488 <input type="text"/></p>	<p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>

## T1-2005

## Federal Tax

## Schedule 1

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

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

Enter your **taxable income** from line 260 of your return 000 1

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

If the amount on line 1 is:	\$35,595 or less	more than \$35,595 but not more than \$71,190	more than \$71,190 but not more than \$115,739	more than \$115,739
Enter the amount from line 1 above	<u>0</u> <u>00</u> 2	<u>        </u> 2	<u>        </u> 2	<u>        </u> 2
Base amount	<u>00,000</u> <u>00</u> 3	<u>- 35,595</u> <u>00</u> 3	<u>- 71,190</u> <u>00</u> 3	<u>- 115,739</u> <u>00</u> 3
Line 2 minus line 3	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
(this amount cannot be negative)	<u>= 0</u> <u>00</u> 4	<u>= 0</u> <u>00</u> 4	<u>= 0</u> <u>00</u> 4	<u>= 0</u> <u>00</u> 4
Rate	<u>x 15%</u> 5	<u>x 22%</u> 5	<u>x 26%</u> 5	<u>x 29%</u> 5
Multiply the amount on line 4 by the rate on line 5	<u>= 0</u> <u>00</u> 6	<u>= 0</u> <u>00</u> 6	<u>= 0</u> <u>00</u> 6	<u>= 0</u> <u>00</u> 6
Tax on base amount	<u>0,000</u> <u>00</u> 7	<u>+ 5,339</u> <u>00</u> 7	<u>+ 13,170</u> <u>00</u> 7	<u>+ 24,753</u> <u>00</u> 7
Add lines 6 and 7	<u>= 0</u> <u>00</u> 8	<u>= 0</u> <u>00</u> 8	<u>= 0</u> <u>00</u> 8	<u>= 0</u> <u>00</u> 8

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

Basic personal amount	claim <b>\$8,648</b> <b>300</b>	<u>8,648</u> <u>00</u>
Age amount (if you were born in 1940 or earlier)	(maximum <b>\$3,979</b> ) <b>301</b>	<u>        </u>
Spouse or common-law partner amount:		
Base amount	<u>8,079</u> <u>00</u>	
Minus: his or her net income (from page 1 of your return)	<u>-</u>	
Result: (if negative, enter "0")	<u>=</u>	(maximum <b>\$7,344</b> ) <b>303</b> +
Amount for an eligible dependant (attach Schedule 5)	(maximum <b>\$7,344</b> ) <b>305</b>	<u>        </u>
Amount for infirm dependants age 18 or older (attach Schedule 5)	<b>306</b>	<u>        </u>
CPP or QPP contributions:		
through employment from box 16 and box 17 on all T4 slips	(maximum <b>\$1,861.20</b> ) <b>308</b>	<u>        </u> •
on self-employment and other earnings (attach Schedule 8)	<b>310</b>	<u>        </u> •
Employment Insurance premiums from box 18 on all T4 slips	(maximum <b>\$760.50</b> ) <b>312</b>	<u>        </u> •
Adoption expenses	<b>313</b>	<u>        </u>
Pension income amount	(maximum <b>\$1,000</b> ) <b>314</b>	<u>        </u>
Caregiver amount (attach Schedule 5)	<b>315</b>	<u>        </u>
Disability amount	<b>316</b>	<u>        </u>
Disability amount transferred from a dependant	<b>318</b>	<u>        </u>
Interest paid on your student loans	<b>319</b>	<u>        </u>
Tuition and education amounts (attach Schedule 11)	<b>323</b>	<u>        </u>
Tuition and education amounts transferred from a child	<b>324</b>	<u>        </u>
Amounts transferred from your spouse or common-law partner (attach Schedule 2)	<b>326</b>	<u>        </u>
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1988 or later</b> (see the guide)	<b>330</b>	<u>        </u>
Minus: \$1,844 or 3% of line 236, whichever is less	<u>-</u>	
Subtotal (if negative, enter "0")	<u>=</u>	(A)
Allowable amount of medical expenses for <b>other dependants</b> (see the calculation at line 331 in the guide and attach Schedule 5)	<b>331</b>	<u>        </u> (B)
Add lines (A) and (B).	<u>=</u>	▶ <b>332</b> +
Add lines 300 to 326, and 332.	<b>335</b>	<u>= 8,648</u> <u>00</u>

Multiply the amount on line 335 by 15% = **338** 1,29720

Donations and gifts (attach Schedule 9) **349** +         

Total federal non-refundable tax credits: Add lines 338 and 349. **350** = 1,29720



Net federal tax

Enter the amount from line 8 on page 1

009

Federal tax on split income (from line 4 of Form T1206)

424

+

10

Add lines 9 and 10

=

11

Enter the amount from line 350 on page 1

350

1,29720

Federal dividend tax credit (13.3333% of the amount on line 120 of your return)

425

+

•

Overseas employment tax credit (attach Form T626)

426

+

•

Minimum tax carry-over (attach Form T691)

427

+

•

Add lines 350, 425, 426, and 427

=

1,29720

▶

-

1,29720

12

Basic federal tax: Line 11 minus line 12 (if negative, enter "0")

429

=

000

13

Federal foreign tax credit:

Where you **only** have foreign non-business income, calculate your federal foreign tax credit below. Otherwise, use Form T2209, *Federal Foreign Tax Credits*, if you have foreign business income. **Enter on this line the amount you calculated.**

-

14

Federal tax: Line 13 minus line 14 (if negative, enter "0")

406

=

000

15

Total federal political contributions (attach receipts)

409

Federal political contribution tax credit (see the guide)

410

•

Investment tax credit (attach Form T2038(IND))

412

+

•

Labour-sponsored funds tax credit

Net cost

413

Allowable credit

414

+

•

Add lines 410, 412, and 414

=

▶

-

16

Line 15 minus line 16 (if negative, enter "0")

417

=

17

(if you have an amount on line 424 above, see Form T1206)

418

+

18

Additional tax on RESP accumulated income payments (attach Form T1172)

420

=

000

19

Net federal tax: Add lines 17 and 18

Enter this amount on line 420 of your return.

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

Make a separate calculation for each foreign country. Enter on line 14 above the result from line (i) or (ii), whichever is less.

Non-business-income tax paid to a foreign country

431

•(i)

Net foreign non-business income \*

433

×

Basic federal tax \*\*\*

=

(ii)

Net income \*\*

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

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

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



# British Columbia Tax

**BC428**  
T1 General - 2005

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

## Step 1 - British Columbia tax on taxable income

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

0|00 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete. Then, enter the amount from line 1 in the applicable column.

Line 2 minus line 3  
(cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7

**Go to Step 2**

If line 1 is \$33,061 or less	If line 1 is more than \$33,061, but not more than \$66,123	If line 1 is more than \$66,123, but not more than \$75,917	If line 1 is more than \$75,917, but not more than \$92,185	If line 1 is more than \$92,185	
0 00					2
- 0 00	- 33,061 00	- 66,123 00	- 75,917 00	- 92,185 00	3
= 0 00	=	=	=	=	4
x 6.05%	x 9.15%	x 11.7%	x 13.7%	x 14.7%	5
= 0 00	=	=	=	=	6
+ 0 00	+ 2,000 00	+ 5,025 00	+ 6,171 00	+ 8,400 00	7
= 0 00	=	=	=	=	8

## Step 2 - British Columbia non-refundable tax credits

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

For internal use only		5609	
Basic personal amount	claim \$8,676	5804	8,676 00 9
Age amount (if born in 1940 or earlier)	(use provincial worksheet)	5808	+
Spouse or common-law partner amount			
Base amount	8,172 00		
Minus: his or her net income from page 1 of your return	-		
Result: (if negative, enter "0")	=	(maximum \$7,429)	5812 + 11
Amount for an eligible dependant	(use provincial worksheet)	5816	+
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820	+
Canada Pension Plan or Quebec Pension Plan contributions:			
(amount from line 308 of your federal Schedule 1)	5824	+	14
(amount from line 310 of your federal Schedule 1)	5828	+	15
Employment Insurance premiums (amount from line 312 of your federal Schedule 1)	5832	+	16
Pension income amount (amount from line 314 of your federal Schedule 1)	5836	+	17
Caregiver amount (use provincial worksheet)	5840	+	18
Disability amount (see line 5844 from page 2 in your forms book)	5844	+	19
Disability amount transferred from a dependant (use provincial worksheet)	5848	+	20
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	5852	+	21
Your tuition and education amounts [attach Schedule BC(S11)]	5856	+	22
Tuition and education amounts transferred from a child	5860	+	23
Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)]	5864	+	24
Medical expenses from line 330 of your federal Schedule 1	5868		25
Enter \$1,804 or 3% of line 236, whichever is less	-		26
Line 25 minus line 26 (if negative, enter "0")	=		27
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	5872	+	28
Add lines 27 and 28	5876	=	29
Add lines 9 through 24, and line 29	5880	=	8,676 00 30
Non-refundable tax credit rate	x	6.05%	31
Multiply line 30 by line 31	5884	=	524 90 32
Donations and gifts:			
Amount from line 345 of your federal Schedule 9	x 6.05%		33
Amount from line 347 of your federal Schedule 9	x 14.7%	+	34
Add lines 33 and 34	5896	=	35
Add lines 32 and 35	British Columbia non-refundable tax credits	6150	= 524 90 36

### Step 3 - British Columbia tax

Enter the amount from line 8				37
Enter your British Columbia tax on split income from Form T1206	6151	+		38
Add lines 37 and 38		=		39
Enter your British Columbia non-refundable tax credits from line 36	524	90	40	
British Columbia dividend tax credit:				
Amount from line 120 of your return	×	5.1 % =	6152	41
British Columbia overseas employment tax credit:				
Amount calculated for line 42 on the <i>Provincial Worksheet</i>	6153	+		42
British Columbia minimum tax carry-over:				
Amount from line 427 on federal Schedule 1	×	40.3% =	6154	43
Add lines 40 through 43		=	524 90	44
Line 39 minus line 44 (if negative, enter "0")		=	0 00	45
British Columbia additional tax for minimum tax purposes				
Form T691: Line 108 minus line 111	×	40.3% =		46
Add lines 45 and 46		=		47
Enter the provincial foreign tax credit from Form T2036		-		48
Line 47 minus line 48		=		49
Enter the British Columbia royalty and deemed income addition to tax from Form T81		+		50
Add line 49 and line 50		=		51

#### BC tax reduction

If your net income (line 236 of your return) is **less than \$26,000**, complete the following calculation.  
Otherwise, enter "0" on line 58 and continue.

Basic reduction	Claim \$360		360 00	52
Enter your net income from line 236 of your return				53
Base amount	-	16,000 00		54
Line 53 minus line 54 (if negative, enter "0")	=			55
Applicable rate	×	3.6%		56
Multiply line 55 by line 56	=			57
Line 52 minus line 57 (if negative, enter "0")		=	360 00	58
Line 51 minus line 58 (if negative, enter "0")		=	0 00	59
Enter the provincial logging tax credit from Form FIN 542		-		60
Line 59 minus line 60 (if negative, enter "0")		=	0 00	61
Enter the British Columbia royalty and deemed income rebate from Form T81		-		62
Line 61 minus line 62 (if negative, enter "0")		=	0 00	63

#### British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2005	6040			64
Credit calculated for line 65 on the <i>Provincial Worksheet</i>		(maximum \$500)		65
Line 63 minus line 65 (if negative, enter "0")		=	0 00	66

#### British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate ESOP 20	6045			67
Enter your employee venture capital tax credit from Certificate EVCC 30	6047	+		68
Add lines 67 and 68		(maximum \$2,000)	=	69
Line 66 minus line 69 (if negative, enter "0")		=	0 00	70

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

Enter the tax credit amount calculated on Form T1231	6881	-		71
Line 70 minus line 71 (if negative, enter "0")				
Enter this amount on line 428 of your return.		British Columbia tax	=	0 00 72



# British Columbia Credits

BC479

T1 General - 2005

Complete the calculations that apply to you and **attach a copy** of this form to your return. For details, see pages 5 and 6 in the forms book.

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

If you had a spouse or common-law partner on December 31, 2005, **only one of you** can claim this credit for both of you.

### Income for the sales tax credit

Enter your net income from line 236 of your return		0 00	1
Enter your spouse or common-law partner's net income from page 1 of your return	+		2
Net family income: Add lines 1 and 2	=	0 00	3
If you had a spouse or common-law partner on December 31, 2005, enter \$18,000. Otherwise enter \$15,000.	-	15,000 00	4
Line 3 minus line 4 (if negative, enter "0")	=	0 00	5
<b>Income for the sales tax credit</b>			

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

## British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate <b>SBVC10</b> for shares acquired in 2005	6049		•11	
Enter your venture capital tax credit from Certificate <b>SBVC10</b> for shares acquired during the first 60 days of 2006 that you <b>elect</b> to claim in 2005	6050	+	•12	
Enter your unused venture capital tax credit from previous years		+		13
Add lines 11, 12 and 13 (maximum \$60,000)		=	▶	14

## British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88	6051	+		•15
Enter your mining exploration tax credit allocated from a partnership from Form T88	6053			16
Add lines 10, 14, and 15. Enter the result on line 479 of your return.	<b>British Columbia credits</b>			
		=	0 00	17

# Notes and diagnostics

Name: **Xiaoyun Ji**  
SIN: **740-289-376**  
Tax year: **2005**  
UserID: **harryji** Password:   
Calculated at 10:27:47 05-07-2006 by program version 2005.921 by *UFile.ca*

## FEDERAL NETFILE



### Ineligible for federal Netfile

Due to the reason(s) below this return is ineligible for federal Netfile.  
For additional information please refer to CRA's "Electronic Filers Manual".

- The taxpayer has no income to report. NO-INCOME must be entered.

# Assembly Instructions

Name: **Xiaoyun Ji**  
SIN: **740-289-376**

## 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)).

- ☐ T1 Federal tax return, pages 1 and 2  
All other applicable enclosures should be attached horizontally to the top left-hand corner of page 3 of the return.

- ☐ All other schedules  
☐ All other forms  
☐ All other receipts and slips

- ☐ T1 Federal tax return, pages 3 and 4

### **The taxpayer should sign the following:**

- ☐ T1 - Federal tax return, page 4

# Registered Retirement Savings Plan Schedule

**Table C CALCULATION OF RRSP DEDUCTION IN 2005**

Contributions available for RRSP deduction	
Maximum RRSP deduction limit in 2005	
RRSP deduction before transfers	
Direct or indirect transfers	
<b>TOTAL RRSP DEDUCTION (per line 208)</b>	<b>0</b>

**Table E CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2006**

Unused Room for 2005	
<b>Less:</b> RRSP deduction (excluding transfers)	-
Deduction to Saskatchewan Pension Plan	-
2006 net PSPA (from RPP administrator's statement)	-
<b>Eligible RRSP Room after PSPA =</b>	<b>0</b>
<b>Add:</b> Maximum RRSP deduction in 2006 based on 2005 earned income	+
<b>Maximum RRSP deduction limit after PSPA for 2006</b>	<b>= 0</b>

**Table G CALCULATION OF RRSP CONTRIBUTION LIMIT 2006**

Maximum RRSP deduction limit after PSPA for 2006	0
<b>Less:</b> Undeducted premiums	-
<b>RRSP CONTRIBUTION LIMIT FOR 2006</b>	<b>0</b>

# Summary of carryforward amounts to 2006

Name: **Xiaoyun Ji**

SIN: **740-289-376**



Subject	Amount	Reference form
<b>GST</b>		
GST rebate		GST-370 line 13
<b>CNIL</b>		
Expense		T936 line 16
Income		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		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>DONATIONS</b>		
Donations		Charitable donations sched.
<b>TUITION</b>		
Tuition and educations amounts		Schedule 11, line 21
Interest paid on a student loan		
<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		NS479
Logging tax credit		BC428
Attributed Canadian royalty income		T79 line 22
Employee ownership tax credit		ON428
Community Enterprise Development tax credit		MB428
Small Business Investment tax credit		NB428, YK479