



Tax return for 2005 prepared for

Hongyu Ji

by *UFile.ca*

Executive summary

for 2005 taxation year

	Taxpayer	Spouse
Name	Hongyu Ji	Yingxu Rong
Social insurance number	738-423-185	738-423-219
Date of birth	18/05/1969	06/03/1969
Province of residence	British Columbia	British Columbia
Street	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	6048382188	

Federal return

	Taxpayer	Spouse	Total for the couple
Total income	1,954	17,800	19,754
Net income	1,954	17,800	19,754
Taxable income	1,954	17,800	19,754
Effective marginal tax rate	21.1%	21.1%	
Average tax rate (tax ÷ total income)	0.0%	1.1%	
Total tax payable		308	308
Balance due (refund)	(124)	(1,247)	(1,371)

Child tax benefit		3,200	3,200
GST/HST credit		587	587
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2006		6,169	6,169
Unused RRSP contributions	1,000		1,000
Capital gain exemption available	250,000	250,000	500,000
Cumulative net investment loss (CNIL)	(754)		(754)
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
Mr.
Hongyu

Last name
Ji

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

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

Information about you

Enter your social insurance number (SIN)
if you are not attaching a label: 738-423-185
year month day

Enter your date of birth: 1969-05-18
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: British Columbia

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: 738-423-219

Enter his or her first name: Yingxu

Enter his or her net income for 2005 to claim certain credits: (see the guide for details) 17,799.86

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)	101		
Commissions included on line 101 (box 42 on all T4 slips)	102		
Other employment income	104	+	
Old Age Security pension (box 18 on the T4A(OAS) slip)	113	+	
CPP or QPP benefits (box 20 on the T4A(P) slip)	114	+	
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation	115	+	
Employment Insurance and other benefits (box 14 on the T4E slip)	119	+	1,200 00
Taxable amount of dividends from taxable Canadian corporations (see the guide)	120	+	
Interest and other investment income (attach Schedule 4)	121	+	754 18
Net partnership income: limited or non-active partners only (attach Schedule 4)	122	+	
Rental income Gross 160		Net 126	+
Taxable capital gains (attach Schedule 3)	127	+	
Support payments received Total 156		Taxable amount 128	+
RRSP income (from all T4RSP slips)	129	+	
Other income Specify:	130	+	
Self-employment income (see lines 135 to 143 in the guide)			
Business income Gross 162 30,008 98		Net 135	+
Professional income Gross 164		Net 137	+
Commission income Gross 166		Net 139	+
Farming income Gross 168		Net 141	+
Fishing income Gross 170		Net 143	+
Workers' compensation benefits (box 10 on the T5007 slip)	144		
Social assistance payments	145	+	
Net federal supplements (box 21 on the T4A(OAS) slip)	146	+	
Add lines 144, 145, and 146 (see line 250 in the guide)	=	▶ 147	+
Add lines 101, 104 to 143, and 147			
This is your total income .	150	=	1,954 18



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 1,954 18

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 = 1,954 18

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 = 1,954 18

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 = 1,954 18

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

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	124	00	•
Refundable Quebec abatement	440 +			•
CPP overpayment (enter your excess contributions)	448 +			•
Employment Insurance overpayment (enter your excess contributions)	450 +			•
Refundable medical expense supplement	452 +			•
Refund of investment tax credit (attach Form T2038(IND))	454 +			•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +			•
Employee and partner GST/HST rebate (attach Form GST370)	457 +			•
Tax paid by instalments	476 +			•

Provincial or territorial credits (attach Form 479 if it applies)	479 +			•
Add lines 437 to 479				
These are your total credits . 482 =		124	00	▶ - 124 00
				<div>Line 435 minus line 482 = (124 00)</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	124 00 •
Balance owing 485	•

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)	

Amount enclosed 486

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>Sign here _____</p> <p>It is a serious offence to make a false return.</p> <p>Telephone (604) 253-3858 Date 05-07-06</p>	<p>490 For professional tax preparers only</p> <p>Name: _____</p> <p>Address: _____</p> <p>Telephone: _____</p>
<p>Do not use this area</p> <p>487 <input type="text"/> 488 <input type="text"/> _____</p>	<p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 1,954 18 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>1,954 18</u> 2	<u> </u> 2	<u> </u> 2	<u> </u> 2
Base amount	<u>00,000 00</u> 3	<u>- 35,595 00</u> 3	<u>- 71,190 00</u> 3	<u>- 115,739 00</u> 3
Line 2 minus line 3				
(this amount cannot be negative)	<u>= 1,954 18</u> 4	<u>= </u> 4	<u>= </u> 4	<u>= </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>= 293 13</u> 6	<u>= </u> 6	<u>= </u> 6	<u>= </u> 6
Tax on base amount	<u>0,000 00</u> 7	<u>+ 5,339 00</u> 7	<u>+ 13,170 00</u> 7	<u>+ 24,753 00</u> 7
Add lines 6 and 7	<u>= 293 13</u> 8	<u>= </u> 8	<u>= </u> 8	<u>= </u> 8

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

Basic personal amount claim \$8,648 300 8,648 00
Age amount (if you were born in 1940 or earlier) (maximum \$3,979) 301 +

Spouse or common-law partner amount:

Base amount 8,079 00
Minus: his or her net income
(from page 1 of your return) -
Result: (if negative, enter "0") = (maximum \$7,344) 303 +

Amount for an eligible dependant (**attach** Schedule 5) (maximum \$7,344) 305 +

Amount for infirm dependants age 18 or older (**attach** Schedule 5) 306 +

CPP or QPP contributions:

through employment from box 16 and box 17 on all T4 slips (maximum \$1,861.20) 308 + •
on self-employment and other earnings (**attach** Schedule 8) 310 + •

Employment Insurance premiums from box 18 on all T4 slips (maximum \$760.50) 312 + •

Adoption expenses 313 +

Pension income amount (maximum \$1,000) 314 +

Caregiver amount (**attach** Schedule 5) 315 +

Disability amount 316 +

Disability amount transferred from a dependant 318 +

Interest paid on your student loans 319 +

Tuition and education amounts (**attach** Schedule 11) 323 +

Tuition and education amounts transferred from a child 324 +

Amounts transferred from your spouse or common-law partner (**attach** Schedule 2) 326 +

Medical expenses for **self, spouse or common-law partner, and your dependent children born in 1988 or later** (see the guide) 330

Minus: \$1,844 or 3% of line 236, whichever is less -
Subtotal (if negative, enter "0") = (A)

Allowable amount of medical expenses for **other dependants**
(see the calculation at line 331 in the guide and **attach** Schedule 5) 331 + (B)

Add lines (A) and (B). = 332 +

Add lines 300 to 326, and 332. 335 = 8,648 00

Multiply the amount on line 335 by 15% = 338 1,297 20

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

Total federal non-refundable tax credits: Add lines 338 and 349. 350 = 1,297 20

Net federal tax

Enter the amount from line 8 on page 1

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

	293	13	9
	424 +		•10
Add lines 9 and 10	=	293	13 11

Enter the amount from line 350 on page 1

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

Overseas employment tax credit (**attach** Form T626)Minimum tax carry-over (**attach** Form T691)

	350	1,297	20
	425 +		•
	426 +		
	427 +		•
Add lines 350, 425, 426, and 427	=	1,297	20 12

Basic federal tax: Line 11 minus line 12 (if negative, enter "0")	429 =	0	00	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 =	0	00	15
--	-------	---	----	----

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

Federal political contribution tax credit (see the guide)

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

Labour-sponsored funds tax credit

	409		
	410		•
	412 +		•
Net cost 413	Allowable credit 414 +		•
Add lines 410, 412, and 414	=		16

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

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

	417 =		17
Additional tax on RESP accumulated income payments (attach Form T1172)	418 +		18

Net federal tax: Add lines 17 and 18

Enter this amount on line 420 of your return. 420 = 0 00 19

Federal foreign tax credit: (see lines 431 and 433 in the guide)**Make a separate calculation for each foreign country.** Enter 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	
------------	--

Net income **

Basic federal
tax ***

=

(ii)

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

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

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

T1-2005

Statement of Investment Income

Schedule 4

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

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

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

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

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

T5 - HSBC MORTGAGE CORPORATION		+	466	33
T5 - BANK OF MONTREAL		+	65	41
T5 - Beechinor baker hall		+	222	44
Income from foreign sources		+		
Total interest and other investment income (enter on line 121 of your return)	121	=	754	18

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

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

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

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

T1-2005

RRSP Unused Contributions, Transfers, and HBP or LLP Activities

Schedule 7

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

- You will **not** be deducting on your return for 2005 all of the unused RRSP contributions (amount B) on your "2005 RRSP Deduction Limit Statement" on your 2004 *Notice of Assessment* or *Notice of Reassessment*.
- You will **not** be deducting on your return for 2005 all of the RRSP contributions you made from March 2, 2005, to March 1, 2006.
- You have transferred to your RRSP certain amounts you included in your income.
- You are designating contributions made to your RRSP as a 2005 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).
- You withdrew funds from your RRSP in 2005 under the HBP or the LLP.

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

PART A - Contributions

Unused RRSP contributions: amount B of your "2005 RRSP Deduction Limit Statement" on your 2004 *Notice of Assessment* or *Notice of Reassessment*

1,000|00 1

Total contributions * made to your RRSP or your spouse or common-law partner's RRSP from:

March 2, 2005, to December 31, 2005 (attach all receipts)

2

January 1, 2006, to March 1, 2006 (attach all receipts)

3

Add lines 2 and 3

245 =

+

4

Total RRSP contributions: Add lines 1 and 4

=

1,000|00 5

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

PART B - Repayments under the HBP and the LLP

Contributions made to your RRSP from January 1, 2005, to March 1, 2006, that you are designating as your repayments under the HBP and LLP for 2005. Do not include an amount you deducted or designated as a repayment on your 2004 return, or that was refunded to you. Also, do not include any contributions or transfers that you will be including on line 10 or 11 below.

Repayment under the HBP

246

6

Repayment under the LLP

262 +

7

Add lines 6 and 7

=

▶

8

PART C - RRSP deduction

RRSP contributions available to deduct:

Line 5 minus line 8

=

1,000|00 9

RRSP contributions you are deducting for 2005

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

RRSP deduction limit for 2005 (amount A) of your "2005 RRSP Deduction

Limit Statement" on your 2004 *Notice of Assessment* or *Notice of Reassessment*)

10

Transfers (see "Line 11 - Transfers" at line 208 in the guide)

240 +

11

Add lines 10 and 11

=

12

2005 RRSP deduction: Enter the amount from line 9 or line 12, whichever is less

Also enter this amount on line 208 of your return.

208

13

PART D - RRSP unused contributions available to carry forward

Your unused RRSP contributions available to carry forward to a future year: Line 9 minus line 13

=

1,000|00 14

We will show the amount of line 14 on your 2005 *Notice of Assessment*.

PART E - 2005 withdrawals under the HBP and the LLP

HBP: Enter the amount from box 27 of all your 2005 T4RSP slips

247

15

Check this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP

259

☐ 16

LLP: Enter the amount from box 25 of all your 2005 T4RSP slips

263

17

Check this box if you want to designate your spouse or common-law partner as the LLP student

264

☐ 18

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

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

Only the student attaches this schedule to his or her return.

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

See line 323 in the guide for more information.

Federal tuition and education amounts claimed by the student for 2005

Unused federal tuition and education amounts from your 2004 *Notice of Assessment* or *Notice of Reassessment* 181|98 1

Eligible tuition fees paid for 2005 320 2

Education amount for 2005: Use columns B and C of Forms T2202, T2202A, TL11A and TL11C (only one claim per month, **maximum 12 months**)

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

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

Total 2005 tuition and education amounts: Add lines 2, 3, and 4 = 5

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

Taxable income from line 260 of your return 1,954|18 7

Total of lines 300 to 318 of your Schedule 1 - 8,648|00 8

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

Unused tuition and education amounts claimed for 2005:

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

Line 9 minus line 10 = 11

2005 tuition and education amounts claimed for 2005:

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

Total tuition and education amounts claimed for 2005: Add lines 10 and 12

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

Transfer / Carry forward of unused amount

Amount from line 6 181|98 14

Amount from line 13 - 15

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

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

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000. 17

Amount from line 12 - 18

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

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, or to your spouse or common-law partner's parent or grandparent. To do this, you have to designate the individual on your Form T2202, T2202A, TL11A or TL11C and specify the federal amount that you are transferring to him or her. Enter the amount you are transferring on line 20 below.

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

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

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

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



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

1,954 | 18 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	
1,954 18					2
- 0 00	- 33,061 00	- 66,123 00	- 75,917 00	- 92,185 00	3
= 1,954 18	=	=	=	=	4
x 6.05%	x 9.15%	x 11.7%	x 13.7%	x 14.7%	5
= 118 23	=	=	=	=	6
+ 0 00	+ 2,000 00	+ 5,025 00	+ 6,171 00	+ 8,400 00	7
= 118 23	=	=	=	=	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			118	23	37
Enter your British Columbia tax on split income from Form T1206	6151	+			38
Add lines 37 and 38		=	118	23	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	▶
Line 39 minus line 44 (if negative, enter "0")			-	524	90 44
British Columbia additional tax for minimum tax purposes			=	0	00 45
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			1,954	18	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	=				▶
Line 52 minus line 57 (if negative, enter "0")			-		57
Line 51 minus line 58 (if negative, enter "0")			=	360	00 ▶
			-	360	00 58
			=	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)			
Line 63 minus line 65 (if negative, enter "0")			-		65
			=	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)	=		▶
Line 66 minus line 69 (if negative, enter "0")			-		69
			=	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	1,954	18	1
Enter your spouse or common-law partner's net income from page 1 of your return	+	17,799	86 2
Net family income: Add lines 1 and 2	=	19,754	04 3
If you had a spouse or common-law partner on December 31, 2005, enter \$18,000. Otherwise enter \$15,000.	-	18,000	00 4
Line 3 minus line 4 (if negative, enter "0")	=	0	00 5
Income for the sales tax credit			

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

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate SBVC10 for shares acquired in 2005	6049		•11	
Enter your venture capital tax credit from Certificate SBVC10 for shares acquired during the first 60 days of 2006 that you elect 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.	British Columbia credits			17

	0 00



Canada Customs
and Revenue Agency

Agence des douanes
et du revenu du Canada

CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2005

- Use this form if you had any **investment income** or **investment expenses** for 2005.
- 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 2005, you should still complete this form if you had any investment income or expenses in 2005.
- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- If you need more information, contact us at **1-800-959-8281**.

Note

If you have capital gains other than from the disposition of qualified farm property or qualified small business corporation shares in 2005, you should start by completing Chart A on this form to determine if you have additional investment income to include when you calculate your CNIL.

Part 1 - Investment expenses claimed on your 2005 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 2005 to earn property income (see the list of other investment expenses below)	6808 +	6
Additional investment expenses: If you did not complete Chart A on this form, enter "0". Otherwise, enter the lesser of line 15 in Chart A, or the amount you claimed on line 253 of your return	+ 0 00	7
Total investment expenses claimed in 2005 (total of lines 1 to 7)	=	▶ <u> </u> A

Part 2 - Investment income reported on your 2005 return

Investment income (from lines 120 and 121)	754 18	8
Net rental income, including recaptured capital cost allowance (from line 126)	+	9
Net income from limited or non-active partnership (from line 122) other than taxable capital gains	+	10
Any other property income in 2005 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) minus the capital portion deducted under paragraph 60(a)	6810 +	11
50% of income from the recovery of exploration and development expenses (from line 130)	6811 +	12
Additional investment income: If you did not complete Chart A on this form, enter "0". Otherwise, enter the amount from line 15 in Chart A	+ 0	13
Total investment income reported in 2005 (total of lines 8 to 13)	= 754 18	▶ <u>754 18</u> B

Other investment expenses

Include: • repayments of inducements • repayments of refund interest • the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000) • sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5) • foreign non-business tax under subsections 20(11) and 20(12) • life insurance premiums deducted from property income • capital cost allowance claimed on certified films and videotapes • farming losses claimed by a non-active partner or a limited partner.
Do not include: • expenses incurred to earn business income • repayment of shareholders' loans deducted under paragraph 20(1)(j) • interest paid on money borrowed to: i) buy an income-averaging annuity contract; ii) pay a premium under a registered retirement savings plan; iii) make a contribution to a registered pension plan; or iv) make a contribution to a deferred profit-sharing plan.

Other property income

Include: • amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9) • home insulation or energy conversion grants under paragraph 12(1)(u) • payments received as an inducement or reimbursement • income from the appropriation of property to a shareholder • farming income reported by a non-active or a limited partner • other income from a trust • allowable capital losses included in partnership losses of other years after 1985 • amounts withdrawn from Net Income Stabilization Account (NISA) Fund 2.
Do not include: • income amounts that relate to business income • payments received from an income-averaging annuity contract • payments received from an annuity contract bought under a deferred profit-sharing plan • shareholders' loans included in income under subsection 15(2).

Do not use this area
6813

Part 3 - Cumulative net investment loss (CNIL)

Total investment expenses claimed in 2005 (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 2004. If you did not complete Form T936 for 2004, see note 1 below

+ 15

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

Total investment income reported in 2005 (from line B in Part 2) 754 18 17

Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2004. If you did not complete Form T936 in 2004, see note 2 below

+ 18

Cumulative investment income (total of lines 17 and 18) = 754 18 ▶ - 754 18 19

Cumulative net investment loss (CNIL) to December 31, 2005(line 16 **minus** line 19; if negative, enter "0") = 0 00 C

If you are claiming a capital gains deduction on your 2005 return, enter the amount from line C on line 28 of Form T657 for 2005.

Notes

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2004 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 2004 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

Chart A

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

Enter the amount from line 173 of schedule 3 + 2

Line 1 **plus** line 2 (if negative, enter "0") If the amount on this line is zero, do not complete lines 4 to 14, and enter "0" on line 15

= 3

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

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

..... 5

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

+ 6

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

Enter 1/2 of line 7 - 8

Line 4 **minus** line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 14, and enter "0" on line 15 = 9Total net non-eligible taxable capital gains (line 3 or line 9, **whichever is less**). If the amount on this line includes an amount from a T3 slip, complete lines 11 to 13 below. Otherwise, enter "0" on line 14

..... 10

Enter the amount from box 21 of all 2005 T3 slips 11

Enter the amount from box 30 of all 2005 T3 slips - 12

Line 11 **minus** line 12 5365 = 13

Enter 1/2 of line 13 - 14

Additional investment income (line 10 **minus** 14; if negative enter "0") = 15



STATEMENT OF BUSINESS ACTIVITIES

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

2

Identification										
Your name Ji, Hongyu					Your social insurance number 738-423-185					
From:	year 2005	month 01	day 01	To:	year 2005	month 12	day 31	Was 2005 your last year of business?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Business name SUPER E-SOLUTIONS					Main product or service					
Business address #89-935 Ewen Avenue					Industry code (see the appendix in the <i>Business and Professional Income</i> guide) 518110					
City, province or territory New Westminster BC				Postal code V3M 0A1		Partnership filer identification number				
Name and address of person or firm preparing this form						Tax shelter identification number				
Business Number 864672548					Your percentage of the partnership 100.00 %					

Income			
Sales, commissions, or fees		30,008 98 a	
Minus - Goods and services tax/harmonized sales tax (GST/HST) and provincial sales tax (if included in sales above)			
- Returns, allowances, and discounts (if included in sales above)			
Total of the above two lines		b	
Net sales, commissions, or fees (line a minus line b)		8000 30,008 98	
Reserves deducted last year		8290	
Other income		8230	
Gross income (total of the above three lines) - Enter on the appropriate line of your income tax return		8299 30,008 98 c	
Calculation of cost of goods sold (enter business part only)			
Opening inventory (include raw materials, goods in process, and finished goods)		8300	
Purchases during the year (net of returns, allowances, and discounts)		8320 3,566 36	
Subcontracts		8360 3,514 32	
Direct wage costs		8340	
Other costs		8450	
Total of the above five lines		7,080 68	
Minus - Closing inventory (include raw materials, goods in process, and finished goods)		8500	
Cost of goods sold		8518 7,080 68 d	
Gross profit (line c minus line d)		8519 22,928 30 e	

Expenses (enter business part only)		
Advertising	8521	72075
Bad debts	8590	1,00000
Business tax, fees, licences, dues, memberships, and subscriptions	8760	2,27184
Delivery, freight, and express	9275	5286
Fuel costs (except for motor vehicles)	9224	
Insurance	8690	86136
Interest	8710	13186
Maintenance and repairs	8960	
Management and administration fees	8871	
Meals and entertainment (allowable part only)	8523	51680
Motor vehicle expenses (not including CCA) (see Chart A)	9281	1,16114
Office expenses	8810	2,05758
Supplies	8811	
Legal, accounting, and other professional fees	8860	40661
Property taxes	9180	
Rent	8910	4,12279
Salaries, wages, and benefits (including employer's contributions)	9060	71300
Travel	9200	4649
Telephone and utilities	9220	2,09313
Other expenses	9270	
Subtotal		16,15621
Allowance on eligible capital property	9935	
Capital cost allowance (from Area A)	9936	5,63076
Total business expenses (total of the above three lines)	9368	21,78697
Net income (loss) before adjustments (line e minus line f)	9369	1,14133

Net income (loss) before adjustments (from line 9369 of this form)	1,14133	g
Your share of line g above	1,14133	h
Plus - Other income amounts attributable solely to you		
Other adjustments (from the chart below)		
Minus - Other amounts deductible from your share of net partnership income (loss) from the chart below	9943	i
Net income (loss) after adjustments (line h minus line i)	1,14133	j
Minus - Business-use-of-home expenses (from the chart below)	9945	1,14133
Your net income (loss) (line j minus line 9945) (enter on the appropriate line of your income tax return)	9946	000

Calculation of business-use-of-home expenses		
Heat		
Electricity		
Insurance		
Maintenance		
Mortgage interest		
Property taxes		
Other expenses		
Subtotal		
Minus - Personal use part		
Subtotal		
Plus - Capital cost allowance (business part only)		
- Amount carried forward from previous year		1,19160
Subtotal		1,19160
Minus - Net income (loss) after adjustments (from line j above) - If negative, enter "0"		1,14133
Business-use-of-home expenses available to carry forward (line 1 minus line 2) - If negative, enter "0"		5027
Allowable claim (the lesser of amounts 1 or 2 above) - Enter this amount on line 9945		1,14133

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

Details of equity		
Total business liabilities	9931	
Drawings in 2005	9932	
Capital contributions in 2005	9933	

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

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Areas B and C below)	4 Proceeds of dispositions in the year (see Areas D and E below)	5 * UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions (1/2 × (col. 3 minus col. 4)) If negative, enter "0"	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate %	9 CCA for the year (col. 7 × col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)
10	567			567		567	30	170	397
10	3,995			3,995		3,995	30	1,198	2,796
10	2,409			2,409		2,409	30	723	1,686
8	516			516		516	20	103	413
10	18,000			18,000		18,000	30	5,400	12,600
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 on this form**)								5,630	76

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

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

Area B - Details of equipment additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total equipment additions in the year				9925

Area C - Details of building additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total building additions in the year				9927

Area D - Details of equipment dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total equipment dispositions in the year				9926

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

Area E - Details of building dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total building dispositions in the year				9928

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

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

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

Chart A - Motor vehicle expenses

Enter the kilometres you drove in the tax year to earn business income	28000	1
Enter the total kilometres you drove in the tax year	44000	2
 Fuel and oil	 724	 3
Interest (see Chart B below)		4
Insurance	861	5
Licence and registration		6
Maintenance and repairs	239	7
Leasing (see Chart C below)		8
Other expenses (please specify)		9
		10
Total motor vehicle expenses: Add lines 3 to 10	1,824	11
<div style="display: flex; align-items: center; justify-content: center;"> <div style="text-align: right; margin-right: 10px;">Business-use part:</div> <div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; padding-left: 10px; margin-right: 10px;"> <div style="text-align: right; font-size: small;">line 1</div> <div style="text-align: right;">28000</div> <div style="text-align: right; font-size: small;">line 2</div> <div style="text-align: right;">44000</div> </div> <div style="font-size: 2em; margin: 0 10px;">)</div> <div style="text-align: center; margin-right: 10px;">× line 11</div> <div style="text-align: right;"> <div style="text-align: right;">1,824 54</div> <div style="text-align: right;">= \$ 1,161 14</div> </div> </div> </div>		
Rental fees	+	12
Business parking fees	+	13
Supplementary business insurance	+	14
Add lines 12 to 14	= 1,161	15
Allowable motor vehicle expenses: Enter the amount of line 15 at line 9281	= 1,161	14

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

Chart B - Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period		A
\$ 10.00 × the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)	0	B
Available interest expense: amount A or B, whichever is less (enter this amount on line 4 of Chart A) \$		

* For passenger vehicles bought:

- from September 1, 1989, to December 31, 1996, and in 2001 to 2005, use **\$10**
- from 1997 to 2000, use **\$8.33**

Chart C - Eligible leasing costs for passenger vehicles

Total lease charges incurred in your 2005 fiscal period for the vehicle		1
Total lease payments deducted before your 2005 fiscal period for the vehicle		2
Total number of days the vehicle was leased in your 2005 and previous fiscal periods	-185	3
Manufacturer's list price		4
The amount on line 4 or (\$35,294 * + GST and PST, or HST on \$35,294), whichever is more		
\$ × 85 % =		5
[((\$800 * + GST and PST, or HST on \$800) × line 3] ▶	- line 2:	6
30		
[((\$30,000 * + GST and PST, or HST on \$30,000) × line 1]	=	7
line 5		
Eligible leasing cost: line 6 or 7, whichever is less \$		
(Enter this amount on line 8 of chart A above)		
* If you entered into a lease agreement before January 1, 2001, make the following changes to the chart:		
	After 1990 and before 1997	1997
		1998 and 1999
		2000
• for line 5, replace \$35,294 with:	\$28,235	\$29,412
• for line 6, replace \$800 with:	650	550
• for line 7, replace \$30,000 with:	24,000	25,000
		\$30,588
		\$31,765
		650
		700
		26,000
		27,000

Notes and diagnostics

Name: **Hongyu Ji**
SIN: **738-423-185**
Tax year: **2005**
UserID: **harryji** Password:
Calculated at 10:27:47 05-07-2006 by program version 2005.921 by *UFile.ca*

FEDERAL NETFILE



The federal return can be filed using Netfile.

Assembly Instructions

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



Assembling the federal tax return

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

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

Mail to...

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

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

Order of assembly (per IC97-2):

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

The taxpayer should sign the following:

- ☐ T1 - Federal tax return, page 4

Registered Retirement Savings Plan Schedule

Table A REGISTERED RETIREMENT SAVINGS PLAN CONTRIBUTIONS AVAILABLE FOR 2005

	Own plan	Spousal plan	Total
Contributions during the year 2005			
Contributions during January and February 2006	+		
Total contributions for 2005	= 0	0	0
Undeducted premiums (previous years)	1,000		1,000
Undeducted premiums (January and February 2005)	+		
Undeducted contributions =	= 1,000	0	1,000
Less:			
Refund of excess contributions	0	0	0
Designated repayment-HBP/LLP (Tables H and K)	+		0
Total reduction	= 0	0	0
CONTRIBUTIONS AVAILABLE FOR RRSP DEDUCTION	1,000	0	1,000

Table C CALCULATION OF RRSP DEDUCTION IN 2005

Contributions available for RRSP deduction	1,000
Maximum RRSP deduction limit in 2005	
RRSP deduction before transfers	
Direct or indirect transfers	
TOTAL RRSP DEDUCTION (per line 208)	0

Table E CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2006

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

Registered Retirement Savings Plan Schedule (continued)

Table F ALLOCATION OF UNDEDUCTED PREMIUMS TO CARRY FORWARD

	Own plan	Spousal plan	Total
Contributions available for RRSP deduction	1,000		1,000
Less: RRSP deduction (excluding transfers)	-		
Total undeducted premiums	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Carry forward of undeducted premiums:			
Undeducted premiums - January and February 2006			
Undeducted premiums - previous years	1,000		1,000
Allocation of undeducted premiums for 2006			
Undeducted premiums deductible in 2006			
Overcontribution within \$2000 margin:			1,000
Transitional amount (max \$6000):			
Excess overcontribution over limit (subject to the tax of 1%)			

Table G CALCULATION OF RRSP CONTRIBUTION LIMIT 2006

Maximum RRSP deduction limit after PSPA for 2006	0
Less: Undeducted premiums	<u>- 1,000</u>
RRSP CONTRIBUTION LIMIT FOR 2006	<u>0</u>

YEAR : 2005

CAPITAL COST ALLOWANCE TO CARRY FORWARD

CCA carried forward to next year			Federal
Description	Class No.	UCC at beginning of period	UCC at end of period
furnuture	8	515 99	412 79
Business level (enter full amts - 100%)			
Honda Civic	10	2,409 03	1,686 32
Business level (enter full amts - 100%)			
computerts	10	3,994 73	2,796 31
Business level (enter full amts - 100%)			
other equipment	10	566 91	396 84
Business level (enter full amts - 100%)			

Summary of carryforward amounts to 2006

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



Subject	Amount	Reference form
GST		
GST rebate		GST-370 line 13
CNIL		
Expense		T936 line 16
Income	754	T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount		RRSP schedule (Table D)
Room from previous years		RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums	1,000	RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
HOME BUYER'S PLAN		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
DONATIONS		
Donations		Charitable donations sched.
TUITION		
Tuition and educations amounts	182	Schedule 11, line 21
Interest paid on a student loan		
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 129
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		NS479
Logging tax credit		BC428
Attributed Canadian royalty income		T79 line 22
Employee ownership tax credit		ON428
Community Enterprise Development tax credit		MB428
Small Business Investment tax credit		NB428, YK479

Summary of information slips - 2005

T4E

1	T4E	
	Box	Amount
Total benefits paid	14	<u>1,200</u> 00
Federal income tax deducted	22	<u>124</u> 00

T5

1 HSBC MORTGAGE CORPORATION	T5	
	Box	Amount
Interest from Canadian sources	13	<u>466</u> 33

2 BANK OF MONTREAL	T5	
	Box	Amount
Interest from Canadian sources	13	<u>65</u> 41

3 Beechinor baker hall	T5	
	Box	Amount
Interest from Canadian sources	13	<u>222</u> 44

Totals	T5	
	Box	Amount
Interest from Canadian sources	13	<u>754</u> 18



135 Business income

	Gross income	Net income
SUPER E-SOLUTIONS	30,008.98	
Total	30,008.98	

437 Income tax deducted

T4E		124.00
Total income tax deducted		
Enter this amount on line 437 of your return		= 124.00