



2009

Tax return for 2009 prepared for

Hongyu Ji

by UFile.ca

Executive summary

for 2009 taxation year

	Taxpayer	
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	7788878868	

Federal return

	Taxpayer	Spouse	Total for the couple
Total income	95	36,292	36,386
Net income	95	36,292	36,386
Taxable income	95	36,292	36,386
Effective marginal tax rate	20.1%	20.1%	
Average tax rate (tax ÷ total income)	0.0%	0.0%	
Total tax payable			
Balance due (refund)		(661)	(661)

Child tax benefit		1,907	1,907
GST/HST credit		437	437
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2010	200	17,808	18,008
Unused RRSP contributions			
Capital gain exemption available	375,000	375,000	750,000
Cumulative net investment loss (CNIL)			
Total instalments payable in 2010			

Tax return Summary - Combined

for 2009 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	7788878868	

Federal return

Total income

	Taxpayer	Spouse	Total
Employment income	101	7,498	7,498
Employment insurance and other benefits	119	28,794	28,794
Interest and other investment income	121		95
Add lines 101, 104 to 143, and 147.	95		95
This is your total income.	150	36,292	36,386

Net income

Line 150 minus line 233 (if negative, enter "0")			
This is your net income before adjustments.	234	36,292	36,386
Line 234 minus line 235 (if negative, enter "0")			
This is your net income.	236	36,292	36,386

Taxable income

Line 236 minus line 257 (if negative, enter "0")			
This is your taxable income.	260	36,292	36,386

Step 1 - Federal non-refundable tax credits

Basic personal amount	300	10,320	10,320	20,640
Spouse or common-law partner amount	303		10,225	10,225
Amount for children born in 1992 or later	367	2,089		2,089
CPP or QPP contributions: through employment	308		198	198
Employment Insurance premiums	312		130	130
Canada employment amount	363		1,044	1,044
Tuition, education, and textbook amounts	323		14,375	14,375
Amounts transferred from your spouse or common-law partner	326		2,089	2,089
Medical expenses for self, spouse or common-law partner, and your child	330		230	230
Minus: \$2,011 or 3% of line 236, whichever is less			1,089	1,089
Add lines 300 to 332.	335	12,409	38,381	50,790
Multiply the amount on line 335 by 15%.	338	1,861	5,757	7,618
Total federal non-refundable tax credits: add lines 338 and 349.	350	1,861	5,757	7,618

Step 3 - Net federal tax

Tax on taxable income	(C)	14	5,444	5,458
Add lines (C) and 424.	404	14	5,444	5,458
Enter the amount from line 350.	350	1,861	5,757	7,618
Add lines 350 to 427.		1,861	5,757	7,618
Total income tax deducted	437		595	595
CPP overpayment	448		67	67
These are your total credits.	482		661	661
Line 435 minus line 482			(661)	(661)
Refund	484	0	661	661
Balance owing	485	0	0	0

Tax return Summary - Combined for 2009 taxation year

Additional information

	Taxpayer	Spouse	Total
Effective marginal tax rate	20.1%	20.1%	
Average tax rate (tax ÷ total income)	0.0%	0.0%	
Child tax benefit		1,907	1,907
GST/HST credit		437	437
Total RRSP deduction limit - 2010	200	17,808	18,008
Capital gain exemption available	375,000	375,000	750,000

Tax return Summary

for 2009 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	+	95
Add lines 101, 104 to 143, and 147.	This is your total income. 150	=	95

Net income

Line 150 minus line 233 (if negative, enter "0")	This is your net income before adjustments. 234	=	95
Line 234 minus line 235 (if negative, enter "0")	This is your net income. 236	=	95

Taxable income

Line 236 minus line 257 (if negative, enter "0")	This is your taxable income. 260	=	95
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Step 1 - Federal non-refundable tax credits

Basic personal amount	300		10,320
Amount for children born in 1992 or later	367	+	2,089
	Add lines 300 to 332.	335	= 12,409
	Multiply the amount on line 335 by 15%.	338	= 1,861
Total federal non-refundable tax credits:	add lines 338 and 349.	350	= 1,861

Step 3 - Net federal tax

Tax on taxable income	(C) 14		
	Add lines (C) and 424.	404	14
Enter the amount from line 350.	350	1,861	
	Add lines 350 to 427.	-	1,861
	Refund 484		0
	Balance owing 485		0

Additional information

Effective marginal tax rate	20.1%
Average tax rate (tax ÷ total income)	0.0%
Total RRSP deduction limit - 2010	200
Capital gain exemption available	375,000



T1 comparative summary

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

	2009	2008	2007	2006	2005		2009	2008	2007	2006	2005
Employment income 101						Spousal amount 303					
Other empl. income 104						Eligible dependant 305					
OAS pension 113						Child amount 367	2,089				
CPP/QPP benefits 114						Infirm dependant 306					
Other pensions 115						CPP/QPP empl. 308					
Split-pension amt 116						CPP/QPP self-empl. 310					
Universal child care 117						EI premiums 312					
EI benefits 119						PPIP premiums paid 375					
Dividends 120						PPIP employment 376					
Dividends not elig. 180						PPIP self-empl. 378					
Interest 121	95	201				Employment amt 363					
Partnership 122						Public transit passes 364					
Registered DSPI 125						Physical activities 365					
Rental 126						Home renovation exp. 368					
Capital gains 127						Home buyers' amount 369					
Support received 128						Adoption 313					
RRSP 129						Pension inc. amount 314					
Other income 130						Caregiver amount 315					
Business 135	0	-463				Disability amount 316					
Professional 137						Disability transfer 318					
Commission 139						Student loan int. 319					
Farming 141						Tuition, education 323					
Fishing 143						Tuition transfer 324					
Workers' compens. 144						Spousal transfer 326					
Social assistance 145						Medical expenses 330		51			
Supplement 146						Medical other dep. 331					
Total income 150	95	-262				Medical deduction 332		51			
PA amount 206						Total 335	12,409	9,651			
RPP contributions 207						Total @ 15% 338	1,861	1,448			
RRSP contributions 208						Donations and gifts 349					
Sask. pension plan 209						Non refundable cr. 350	1,861	1,448			
Split-pension deduct. 210						Dividends 425					
Dues 212						Foreign tax credit 405	0				
UCCB repay. 213						Federal tax 406	0				
Child care 214						Political 410					
Attendant care 215						ITC 412					
ABIL 217						Labour-sponsored 414					
Moving 219						Line 406 - 416 417					
Support payments 220						WITB adv. payments 415					
Interest expenses 221						Net federal tax 420					
CPP/QPP self-empl. 222						CPP contribution 421					
PPIP self-empl. 223						Repayment 422					
Exploration exp. 224						Minimum tax carryover 427					
Employment exp. 229						Provincial tax 428					
Clergy deduction 231						First Nations 432					
Other deductions 232						Total payable 435	0				
Clawback 235						Deducted at source 437					
Net income 236	95					Transfer 45% 438					
Canadian Forces 244						Line 437 - 438 439					
Loan deduction 248						Quebec abatement 440					
Shares deduction 249						CPP overpayment 448					
Other payments 250						EI overpayment 450					
Limited part. loss 251						Refundable medical 452					
Non capital loss 252						Working income ben. 453					
Net capital loss 253						Refund of ITC 454					
Cap. gains exempt. 254						Part XII.2 credit 456					
Northern deduction 255						GST/HST rebate 457					
Additional deduct. 256						Instalments paid 476					
Taxable income 260	95					Provincial credits 479					
Basic amount 300	10,320	9,600				Total credits 482	0				
Age amount 301						Refund 484					
						Balance owing 485	0				

Income Tax and Benefit Return

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.

BC 7

Identification

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
PO Box RR

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

Information about your residence

Enter your province or territory of residence on December 31, 2009: 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 2009, enter the province or territory of self-employment: British Columbia

If you became or ceased to be a resident of Canada in 2009, give the date of:
entry or departure

Information about you

Enter your social insurance number (SIN) if it is not on the label, or if you are not attaching a label: 738-423-185

Enter your date of birth: 1969-05-18

Your language of correspondence: English Français
Votre langue de correspondance: X

Tick the box that applies to your marital status on December 31, 2009: (see the "Marital status" section in the guide)

1 X 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) (see the guide for more information)

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 2009 to claim certain credits: 36,291|53

Enter the amount of Universal Child Care Benefit included on line 117 of his or her return:

Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return:

Tick this box if he or she was self-employed in 2009: 1

Person deceased in 2009

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

Do not use this area

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 X 1 No 2

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

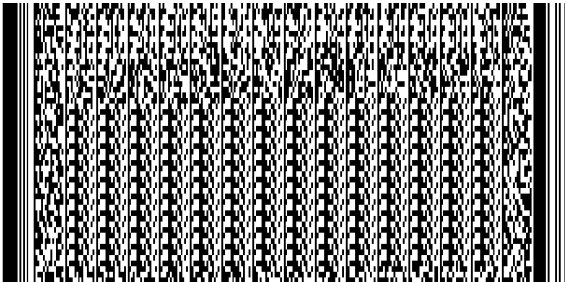
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada for the National Register of Electors? Yes X 1 No 2

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.

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 X 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.

Please answer the following question:

Did you own or hold foreign property at any time in 2009 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details)

266 Yes ☐ 1 No ☒ 2

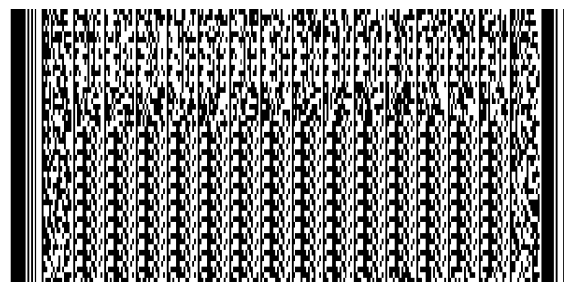
If yes, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2009, 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 +		
Elected split-pension amount (see the guide and attach Form T1032)		116 +		
Universal Child Care Benefit (see the guide)		117 +		
Employment Insurance and other benefits (box 14 on the T4E slip)		119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and attach Schedule 4)		120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180			
Interest and other investment income (attach Schedule 4)		121 +	94	79
Net partnership income: limited or non-active partners only (attach Schedule 4)		122 +		
Registered disability savings plan income (see the guide)		125 +		
Rental income Gross 160		Net 126 +		
Taxable capital gains (attach Schedule 3)		127 +		
Support payments received Total 156		Taxable amount 128 +		
RRSP income (from all T4RSP slips)		129 +		
Other income Specify:		130 +		
Self-employment income (see lines 135 to 143 in the guide)				
Business income Gross 162	26,262	23	Net 135 +	0 00
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	=	94	79





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	94	79
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 +		
Deduction for elected split-pension amount (see the guide and attach Form T1032)	210 +		
Annual union, professional, or like dues (box 44 on all T4 slips, and receipts)	212 +		
Universal Child Care Benefit repayment (box 12 on all RC62 slips)	213 +		
Child care expenses (attach Form T778)	214 +		
Disability supports deduction	215 +		
Business investment loss Gross 228		Allowable deduction 217 +	
Moving expenses		219 +	
Support payments made Total 230		Allowable deduction 220 +	
Carrying charges and interest expenses (attach Schedule 4)		221 +	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8)		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 =	94	79
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide)			
Use the federal worksheet to calculate your repayment.	235 -		
Line 234 minus line 235 (if negative, enter "0"). If you have a spouse or common-law partner, see line 236 in the guide.			
	This is your net income .	236 =	94 79

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 =	94 79

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

4

Net federal tax: enter the amount from line 55 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 (see the guide)	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 federal worksheet)	452 +	
Working Income Tax Benefit (WITB) (attach Schedule 6)	453 +	
Refund of investment tax credit (attach Form T2038(IND))	454 +	
Part XII.2 trust tax credit (box 38 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		<div><div></div><div>000</div></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.

Refund 484

Balance owing (see line 485 in the guide) 485

Amount enclosed 486

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

Attach to page 1 a **cheque** or **money order** payable to the Receiver General. Your payment is due no later than April 30, 2010.

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 has not changed.

Refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax - To start direct deposit or to change account information only, **attach** a "void" cheque or complete lines 460, 461, and 462.

Notes: To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also tick box 463. To deposit your **UCCB** payments into the **same** account, also tick box 491.

Branch number	Institution number	Account number	CCTB	UCCB
460	461	462	463	491
(5 digits)	(3 digits)	(maximum 12 digits)	<input type="checkbox"/>	<input type="checkbox"/>

I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income.	490 For professional tax preparers only Name: _____ Address: _____ _____ Telephone: _____								
Sign here _____ It is a serious offence to make a false return.									
Telephone (604) 253-3858 Date 17-03-10									
Do not use this area	487	488							

T1-2009

Federal Tax

Schedule 1

Complete Step 1 to claim your federal non-refundable tax credits, Step 2 to calculate your federal tax on taxable income, and Step 3 to calculate your net federal tax.

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

Step 1 - Federal non-refundable tax credits
(for details, see the related lines in the guide)

Basic personal amount	claim \$10,320	300	10,320	00	1
Age amount (if you were born in 1944 or earlier) (use federal worksheet)	(maximum \$6,408)	301	+		2
Spouse or common-law partner amount (if negative, enter "0")					
\$10,320 minus (his or her net income from page 1 of your return) =		303	+		3
Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0")					
\$10,320 minus (his or her net income) =		305	+		4
Amount for children born in 1992 or later	Number of children 366 1 x \$2,089 =	367	+	2,089	00 5
Amount for infirm dependants age 18 or older (use federal worksheet and attach Schedule 5)		306	+		6
CPP or QPP contributions:					
through employment from box 16 and box 17 on all T4 slips	(maximum \$2,118.60)	308	+		• 7
on self-employment and other earnings (attach Schedule 8)		310	+		• 8
Employment Insurance premiums from box 18 and box 55 on all T4 slips	(maximum \$731.79)	312	+		• 9
Canada employment amount					
(if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,044)	363	+		10
Public transit amount		364	+		11
Children's fitness amount		365	+		12
Home renovation expenses (see line 368 in the guide and attach Schedule 12)		368	+		13
Home buyers' amount (see line 369 in the guide)		369	+		14
Adoption expenses		313	+		15
Pension income amount (use federal worksheet)	(maximum \$2,000)	314	+		16
Caregiver amount (use federal worksheet and attach Schedule 5)		315	+		17
Disability amount (for self) (claim \$7,196 or, if you were under age 18, use federal worksheet)		316	+		18
Disability amount transferred from a dependant (use federal worksheet)		318	+		19
Interest paid on your student loans		319	+		20
Tuition, education, and textbook amounts (attach Schedule 11)		323	+		21
Tuition, education, and textbook amounts transferred from a child		324	+		22
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		23
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1992 or later	330				
Minus: \$2,011 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).	=				
Add lines 1 to 24.	332	+			24
	335	=	12,409	00	25
Multiply the amount on line 25 by 15%.	338	=	1,861	35	26
Donations and gifts (attach Schedule 9)	349	+			27
Total federal non-refundable tax credits:	add lines 26 and 27.	350	=	1,861	35 28

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.

94|79 29

Use the amount on line 29 to determine which **ONE** of the following columns you have to complete.

	If line 29 is \$40,726 or less		If line 29 is more than \$40,726 but not more than \$81,452		If line 29 is more than \$81,452 but not more than \$126,264		If line 29 is more than \$126,264	
Enter the amount from line 29.	94 79	30		30		30		30
Base amount	00,000 00	30	- 40,726 00	31	- 81,452 00	31	- 126,264 00	31
Line 30 minus line 31 (cannot be negative)	= 94 79	32	=	32	=	32	=	32
Rate	x 15%	33	x 22%	33	x 26%	33	x 29%	33
Multiply line 32 by line 33.	= 14 22	34	=	34	=	34	=	34
Tax on base amount	0,000 00	35	+ 6,109 00	35	+ 15,069 00	35	+ 26,720 00	35
Add lines 34 and 35.	= 14 22	36	=	36	=	36	=	36

Step 3 - Net federal tax

Enter the amount from line 36 above.

14|22 37

Federal tax on split income (from line 5 of Form T1206)	424 +		• 38
Add lines 37 and 38.	404 =	14 22	► 14 22 39

Enter your non-refundable tax credits from line 28.

350 1,861|35 40

Federal dividend tax credit (see line 425 in the guide)	425 +		• 41
Overseas employment tax credit (attach Form T626)	426 +		42
Minimum tax carryover (attach Form T691)	427 +		• 43
Add lines 40 to 43.	=	1,861 35	► - 1,861 35 44

Basic federal tax: line 39 minus line 44 (if negative, enter "0") **429** = 0|00 45

Federal foreign tax credit (**attach** Form T2209) **405** - 46

Federal tax: line 45 minus line 46 (if negative, enter "0") **406** = 0|00 47

Total federal political contributions (**attach** receipts) **409**

Federal political contribution tax credit (use federal worksheet)	410		• 48
Investment tax credit (attach Form T2038(IND))	412 +		• 49
Labour-sponsored funds tax credit			
Net cost 413	Allowable credit 414 +		• 50
Add lines 48 to 50.	416 =		► - 51
Line 47 minus line 51 (if negative, enter "0")			
(if you have an amount on line 38 above, see Form T1206)	417 =		52

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip) **415** + • 53

Additional tax on RESP accumulated income payments (**attach** Form T1172) **418** + 54

Net federal tax: add lines 52 to 54.

Enter this amount on line 420 of your return. **420** = 0|00 55

T1-2009

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 (eligible and other than eligible) from taxable Canadian corporations (see line 120 in the guide)

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 (see line 121 in the guide)

Specify:

T5 - CIBC DIRECT BANKING division		+	94 79
Income from foreign sources		+	
Enter this amount on line 121 of your return.	121	=	94 79

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

		+	
Enter this amount on line 122 of your return.	122	=	

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

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

T1-2009**Tuition, Education, and Textbook Amounts****Schedule 11**

See line 323 in the guide for more information.

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

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

Tuition, education, and textbook amounts claimed by the student for 2009

Unused federal tuition, education, and textbook amounts from your 2008 notice of assessment or notice of reassessment

181 | 98 | 1

Eligible tuition fees paid for 2009

320

2

Education and textbook amounts for 2009**Calculating your part-time amount:** use column B of Forms T2202, 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** $\times \$20 =$ + 4Add lines 3 and 4. = **▶ 321** + 5**Calculating your full-time amount:** use column C of Forms T2202, 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** $\times \$65 =$ + 7Add lines 6 and 7. = **▶ 322** + 8Total 2009 tuition, education, and textbook amounts: add lines 2, 5, and 8 = **▶ +** 9

Total available tuition, education, and textbook amounts: add lines 1 and 9 = 181 | 98 | 10

Taxable income from line 260 of your return 94 | 79 | 11

Total of lines 1 to 19 of your Schedule 1 - 12,409 | 00 | 12

Line 11 minus line 12 (if negative, enter "0") = 13

Unused tuition, education, and textbook amounts claimed for 2009

Amount from line 1 or line 13, whichever is **less** - **▶** 14

Line 13 minus line 14 = 15

2009 tuition, education, and textbook amounts claimed for 2009

Amount from line 9 or line 15, whichever is **less** + 16**Total tuition, education, and textbook amounts claimed for 2009:** add lines 14 and 16.**Enter this amount on line 323 of Schedule 1.**

= 17

Transfer/Carryforward of unused amount

Amount from line 10 181 | 98 | 18

Amount from line 17 - 19

Total unused amount Line 18 minus line 19 = 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; if it is more than \$5,000, enter \$5,000. 21

Amount from line 16 - 22

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

You can transfer all or part of the amount on line 23 to your spouse or common-law partner, or to your or your spouse's or common-law partner's parent or grandparent. To do this, you have to designate the individual on your Form T2202, T2202A, TL11A, TL11B, or TL11C and specify the federal amount that you are transferring to him or her. Enter the amount you are transferring 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 or your spouse's or common-law partner's parent or grandparent.

Federal amount transferred (cannot be more than line 23) **327** - 0 | 00 | 24**Unused federal amount available to carry forward to a future year** Line 20 minus line 24 = 181 | 98 | 25**The person claiming the transfer should not attach this schedule to his or her return.**



British Columbia Tax

BC428
T1 General - 2009

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

Step 1 - British Columbia non-refundable tax credits

		For internal use only	5609		
Basic personal amount	claim \$9,373	5804	9,373	00	1
Age amount (if born in 1944 or earlier) (use provincial worksheet)	(maximum \$4,203)	5808	+		2
Spouse or common-law partner amount					
Base amount	8,829			00	
Minus: his or her net income from page 1 of your return	-				
Result: (if negative, enter "0")	=		(maximum \$8,026) ▶	5812	3
Amount for an eligible dependant	(use provincial worksheet)	5816	+		4
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820	+		5
Canada Pension Plan or Quebec Pension Plan contributions:					
	(amount from line 308 of your federal Schedule 1)	5824	+		● 6
	(amount from line 310 of your federal Schedule 1)	5828	+		● 7
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	5832	+		● 8
Adoption expenses	(amount from line 313 of your federal Schedule 1)	5833	+		9
Pension income amount (maximum \$1,000)	(see line 5836 in the forms book)	5836	+		10
Caregiver amount	(use provincial worksheet)	5840	+		11
Disability amount (for self)	(see line 5844 in the forms book)	5844	+		12
Disability amount transferred from a dependant	(use provincial worksheet)	5848	+		13
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852	+		14
Your tuition and education amounts	[attach Schedule BC(S11)]	5856	+		15
Tuition and education amounts transferred from a child		5860	+		16
Amounts transferred from your spouse or common-law partner	[attach Schedule BC(S2)]	5864	+		17
Medical expenses from line 330 of your federal Schedule 1					
	5868			18	
Enter \$1,949 or 3% of net income from line 236 of your return, whichever is less.	-			19	
Line 18 minus line 19 (if negative, enter "0")	=			20	
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	5872	+		21	
Add lines 20 and 21.	5876	=	▶	+	22
Add lines 1 through 17 and line 22.	5880	=	9,373	00	▶
Non-refundable tax credit rate				9,373	00
			×	5.06%	23
Multiply line 23 by line 24.	5884	=	474	27	25
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	×	5.06% =			26
Amount from line 347 of your federal Schedule 9	×	14.7% =	+		27
Add lines 26 and 27.	5896	=	▶	+	28
Add lines 25 and 28.					29
Enter this amount on line 41.	British Columbia non-refundable tax credits		6150	=	474 27

Go to Step 2 on the next page. ▶

Step 2 - British Columbia tax on taxable income

Enter your **taxable income** from line 260 of your return. 94|79 30

Use the amount on line 30 to determine which **ONE** of the following columns you have to complete. Then, enter the amount from line 30 in the applicable column.

	If line 30 is \$35,716 or less	If line 30 is more than \$35,716, but not more than \$71,433	If line 30 is more than \$71,433, but not more than \$82,014	If line 30 is more than \$82,014, but not more than \$99,588	If line 30 is more than \$99,588	
Line 31 minus line 32 (cannot be negative)	- 94 79 0 00	- 35,716 00	- 71,433 00	- 82,014 00	- 99,588 00	31 32
	= 94 79	=	=	=	=	33
	x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%	34
Multiply line 33 by line 34.	= 4 80	=	=	=	=	35
	+ 0 00	+ 1,807 00	+ 4,557 00	+ 5,668 00	+ 7,828 00	36
Add lines 35 and 36.	= 4 80	=	=	=	=	37

Go to Step 3.

Step 3 - British Columbia tax

Enter the amount from line 37. 4|80 38
 Enter your British Columbia tax on split income from Form T1206. **6151** + ● 39
 Add lines 38 and 39. = 4|80 40

Enter your British Columbia non-refundable tax credits from line 29.	474 27	41
British Columbia dividend tax credit:		
Credit calculated for line 6152 on the <i>Provincial Worksheet</i>	6152 +	● 42
British Columbia overseas employment tax credit:		
Amount calculated for line 43 on the <i>Provincial Worksheet</i>	6153 +	● 43
British Columbia minimum tax carryover:		
Amount from line 427 of federal Schedule 1	x 33.7% = 6154 +	● 44
Add lines 41 through 44.	= 474 27	▶ - 474 27 45
Line 40 minus line 45 (if negative, enter "0")		= 0 00 46
British Columbia additional tax for minimum tax purposes		
Amount from line 117 on Form T691	x 33.7% =	+ 47 47
Add lines 46 and 47.		= 48 48
Provincial foreign tax credit from Form T2036		- 49 49
Line 48 minus line 49		= 50 50

BC tax reduction

If your net income (line 236 of your return) is **less than \$29,441**, complete the following calculation.
 Otherwise, enter "0" on line 57 and continue on line 58.

Basic reduction	claim \$389	389 00	51
Enter your net income from line 236 of your return.	94 79	52	
Base amount	- 17,285 00	53	
Line 52 minus line 53 (if negative, enter "0")	=	54	
Applicable rate	x 3.2%	55	
Multiply line 54 by line 55.	=	▶ -	56
Line 51 minus line 56 (if negative, enter "0")	=	389 00 ▶	- 389 00 57
Line 50 minus line 57 (if negative, enter "0")		=	0 00 58
Logging tax credit from Form FIN 542		-	59
Line 58 minus line 59 (if negative, enter "0")		=	0 00 60

Continue on the next page. ▶

Step 3 - British Columbia tax *(continued)*

Enter the amount from line 60 on the previous page. _____ 60

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2009. **6040** _____ 61

Credit calculated for line 62

on the *Provincial Worksheet* (maximum \$500) - _____ 62

Line 60 minus line 62 (if negative, enter "0") = 0.00 63

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. **6045** _____ ● 64

Enter your employee venture capital tax credit from Certificate **EVCC 30**. **6047** + _____ ● 65

Add lines 64 and 65. (maximum \$2,000) = _____ ► - _____ 66

Line 63 minus line 66 (if negative, enter "0") = 0.00 67

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231. **6881** - _____ ● 68

Line 67 minus line 68 (if negative, enter "0").

Enter the result on line 428 of your return. **British Columbia tax** = 0.00 69



British Columbia Credits

BC479
T1 General - 2009

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

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

If you had a spouse or common-law partner on December 31, 2009, **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.	94 79 1	36,291 53 1
Total of the Universal Child Care Benefit repayment (line 213 of the return) and the registered disability savings plan income repayment (included on line 232)	+ 2	+ 2
Add lines 1 and 2.	= 94 79 3	= 36,291 53 3
Total of the Universal Child Care Benefit (line 117 of the return) and the registered disability savings plan income (line 125 of the return)	- 4	- 4
Line 3 minus line 4 (if negative, enter "0")	= 94 79 5	= 36,291 53 5
Add the amounts from line 5 in column 1 and column 2 (if applicable).	Adjusted net family income	36,386 32 6
If you had a spouse or common-law partner on December 31, 2009, enter \$18,000. Otherwise, enter \$15,000.		- 7
Line 6 minus line 7 (if negative, enter "0")	Income for the sales tax credit	= 0 00 8

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

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate SBVC10 for shares acquired in 2009.	6049	• 14
Enter your venture capital tax credit from Certificate SBVC10 for shares purchased during the first 60 days of 2010 that you elect to claim in 2009.	6050 +	• 15
Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or notice of reassessment.	+ 16	
Add lines 14 to 16. (maximum \$60,000)	=	▶ 17

British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88.	6051 +	• 18
Enter your mining exploration tax credit allocated from a partnership from Form T88.	6053	19

British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014.	6055 +	20
Enter your training tax credit for employers from Form T1014-1.	6056 +	• 21
Add lines 20 and 21.	=	▶ 22
Add lines 13, 17, 18, and 22. Enter the result on line 479 of your return.	British Columbia credits	= 0 00 23

CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2009

- Use this form if you had any **investment income** or **investment expenses** for 2009.
- 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 2009, you should still complete this form if you had any investment income or expenses in 2009.

- 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, qualified fishing property or qualified small business corporation shares in 2009, 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 2009 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 2009 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 the back of 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 2009 (total of lines 1 to 7)	=	▶ <u> </u> A

Part 2 - Investment income reported on your 2009 return

Investment income (from lines 120 and 121)	94 79	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 2009 (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 the back of this form, enter "0". Otherwise, enter the amount from line 15 in Chart A	+	13
Total investment income reported in 2009 (total of lines 8 to 13)	=	94 79 ▶ <u>94 79</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 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 2009 (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 2008. If you did not complete Form T936 for 2008, see note 1 below.	+	15	
Cumulative investment expenses (total of lines 14 and 15)	=		16
Total investment income reported in 2009 (from line B in Part 2)		94 79	17
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2008. If you did not complete Form T936 for 2008, see note 2 below.	+	1,494 53	18
Cumulative investment income (total of lines 17 and 18)	=	1,589 32	19
Cumulative net investment loss (CNIL) to December 31, 2009 (line 16 minus line 19; if negative, enter "0")	=	0 00	C

If you are claiming a capital gains deduction on your 2009 return, enter the amount from line C on line 28 of Form T657 for 2009.

Notes

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2008 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 2008 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.	=	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 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.	=		9
Total net non-eligible taxable capital gains (line 3 or line 9, whichever is less). If the amount on this line includes an amount from a T3 slip, complete lines 11 to 13 below. Otherwise, enter "0" on line 14.			10
Enter the amount from box 21 of all 2009 T3 slips		11	
Enter the amount from box 30 of all 2009 T3 slips	-	12	
Line 11 minus line 12	=	5365	13
Enter 1/2 of line 13	-		14
Additional investment income (line 10 minus line 14; if negative, enter "0")	=	0 00	15

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 Ji, Hongyu		Your social insurance number 738-423-185	
Business name super e-solutions		Business Number			
Business address 89-935 Ewen ave		City, province, or territory New Westminster BC		Postal code V3M 0A1	
Fiscal period From: 2009-01-01 To: 2009-12-31		Was 2009 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, <i>Business and Professional Income</i>)		518110	
Tax shelter identification number		Partnership filer identification number		Your percentage of the partnership 100.00 %	
Name and address of person or firm preparing this form					

Part 1 - Business income

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

Sales, commissions, or fees	26,772	51	A
Minus			
Goods and services tax and provincial sales tax (GST and PST) or harmonized sales tax (HST) (if included in sales above)	510	28	
Returns, allowances, and discounts (if included in sales above)			
Total of the above two lines	510	28	B
Adjusted gross sales (line A minus line B) (enter this amount on line 8000 in below)	26,262	23	C

Part 2 - Professional income

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

Professional fees (includes work-in-progress)			D
Minus			
Goods and services tax and provincial sales tax (GST and PST) or harmonized sales tax (HST) (if included in fees above)			
Work-in-progress (WIP), end of the year, per election to exclude WIP (see Chapter 2 of the guide)			
Total of the above two lines			E
Subtotal (line D minus line E)			
Plus			
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of the guide)			
Adjusted professional fees (total of the above two lines) (enter this amount on line 8000 in Part 3, below)			F

Part 3 - Gross business or professional income

Adjusted gross sales (from line C in Part 1) or adjusted professional fees (from line F in Part 2)	8000	26,262	23	G
Plus				
Reserves deducted last year	8290			
Other income				
Total of the above two lines	8230			H
Gross business or professional income (line G plus line H)	8299	26,262	23	

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.

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 on page 1				26,262	23	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300					
Purchases during the year (net of returns, allowances, and discounts)	8320	2,906	58			
Direct wage costs	8340					
Subcontracts	8360	650	00			
Other costs						
	8450					
Minus Total of the above five lines		3,556	58			
Closing inventory (include raw materials, goods in process, and finished goods)	8500					
		3,556	58			
Cost of goods sold	8518			3,556	58	J
Gross profit (line I minus line J)				8519	22,705	65

Part 5 - Net income (loss) before adjustments

Gross profit from line 8519 in Part 4 above, or gross income from line 8299 in Part 3 on page 1				22,705	65	K
Expenses (enter only the business part)						
Advertising	8521	500	00			
Meals and entertainment (allowable part only)	8523	448	26			
Bad debts	8590	1,230	00			
Insurance	8690					
Interest	8710					
Business tax, fees, licences, dues, memberships, and subscriptions	8760					
Office expenses	8810	89	70			
Supplies	8811					
Legal, accounting, and other professional fees	8860	580	00			
Management and administration fees	8871					
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	260	00			
Telephone and utilities	9220	486	91			
Fuel costs (except for motor vehicles)	9224					
Delivery, freight, and express	9275	60	91			
Motor vehicle expenses (not including CCA) (see Chart A on page 5)	9281	404	89			
Allowance on eligible capital property	9935					
Capital cost allowance (CCA) (from Area A on page 4)	9936	11,139	71			
Other expenses (specify)						
investment lost	9270	2,442	28			
Total business expenses	9368	17,642	66			
Net income (loss) before adjustments (line K minus line L)				9369	5,062	99

Part 6 - Your net income (loss)

Your share of the amount on line 9369 in Part 5 above		5,062	99	M		
Plus: GST/HST rebate for partners received in the year (see Chapter 3)	9974			N		
Total (line M plus line N)		5,062	99		5,062	99
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 on page 3)	9943			P		
Net income (loss) after adjustments (line O minus line P)					5,062	99
Minus: Business-use-of-home expenses (your share of line 3 from the chart on page 3)	9945			R	5,062	99
Your net income (loss) (line Q minus line R)	9946				0	00

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.

Calculation of business-use-of-home expenses

Heat		
Electricity	630	08
Insurance	300	00
Maintenance	200	00
Mortgage interest	5,477	84
Property taxes	1,461	13
Other expenses (specify)		
manage fee	2,292	51
Subtotal	10,361	56
Minus : Personal use part	3,453	51
Subtotal	6,908	05
Plus: Capital cost allowance (business part only)		
Amount carried forward from previous year		
Subtotal	6,908	05 1
Minus: Net income (loss) after adjustments (from line Q in Part 6 on page 2) (if negative, enter "0")	5,062	99 2
Business-use-of-home expenses available to carry forward (line 1 minus line 2) (if negative, enter "0")	1,845	06
Allowable Claim (the lesser of amount 1 or 2 above) (enter your share of this amount on line 9945 in Part 6)		5,062 99 3

Details of other partners

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

Details of equity

Total business liabilities	9931	
Drawings in 2009	9932	
Capital contributions in 2009	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 x (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 x col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)
10	2,796			2,796		2,796	30	839	1,957
12	197			197		197	100	197	0
8	2,754			2,754		2,754	20	551	2,203
8	1,376			1,376		1,376	20	275	1,101
10	126,000			126,000		126,000	30	37,800	88,200
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 2**)								11,139	71

* 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 1. 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 2. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of Guide T4002, *Business and Professional Income*.

** For information on CCA for "Calculation of business-use-of-home expenses" on page 3, see "Special Situations" in Chapter 4 of Guide T4002, *Business and Professional Income*.

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

super e-solutions: 31-12-2009

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 of Guide T4002, *Business and Professional Income*, 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 of Guide T4002, *Business and Professional Income*, 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	21663	1
Enter the total kilometres you drove in the tax year	88258	2
Fuel and oil	539	29 3
Interest (see Chart B below)		4
Insurance	765	00 5
Licence and registration		6
Maintenance and repairs	230	90 7
Leasing (see Chart C below)		8
Other expenses (please specify)		9
		10
Total motor vehicle expenses (add lines 3 to 10)	1,535	19 11
Business use part: $\left(\begin{array}{l} \text{line 1} \\ \text{line 2} \end{array} \right)$ X line 11	$\frac{21663}{88258} \times 1,535.19$	= 376 89 12
Rental fees		
Business parking fees		28 00 13
Supplementary business insurance		
		14
Allowable motor vehicle expenses (add lines 12, 13, and 14) (enter this amount on line 9281 in Part 5 on page 2)		404 89

Note: You can claim CCA on motor vehicles in Area A on page 4.

Chart B - Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period		A
$\frac{10.00}{360} \times \frac{\text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)}}{360} \times 0$		B
Available interest expense (amount A or B, whichever is less) (enter this amount on line 4 of Chart A above)		

* For passenger vehicles bought from 2001 to 2009.

Chart C - Eligible leasing costs for passenger vehicles

Total lease charges incurred in your 2009 fiscal period for the vehicle		1
Total lease payments deducted before your 2009 fiscal period for the vehicle		2
Total number of days the vehicle was leased in your 2009 and previous fiscal periods		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 $\times 85\%$		5
$\frac{[(\$800 + \text{GST* and PST, or HST on } \$800) \times \text{line 3}]}{30} - \text{line 2:}$		6
$\frac{[(\$30,000 + \text{GST* and PST, or HST on } \$30,000) \times \text{line 1}]}{\text{line 5}}$		7
Eligible leasing cost (line 6 or 7, whichever is less) (enter this amount on line 8 of Chart A above)		

* Use a GST rate of 5% or HST rate of 13% starting January 1, 2008.

Assembly Instructions

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

Assembling the federal tax return

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.**
 - ☐ Information slips-T4, then all others in any order (NR4, T3, T5, etc.)
 - ☐ All other schedules
 - ☐ All other forms
 - ☐ All other receipts
- ☐ **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 B CALCULATION OF ELIGIBLE RRSP DEDUCTION IN 2009

Eligible amount based on 2008 income	
Plus: RRSP room based previous years' income	200
Plus: Pension adjustment reversal amount from your 2009 T10 slip	
Less: 2009 PSPA (from last year's RPP administrator's statement)	
Unused RRSP Room	= 200
MAXIMUM RRSP DEDUCTION LIMIT IN 2009	200

Table C CALCULATION OF RRSP DEDUCTION IN 2009

Contributions available for RRSP deduction	
Maximum RRSP deduction limit in 2009	200
RRSP deduction before transfers	
Direct or indirect transfers	
TOTAL RRSP DEDUCTION (per line 208)	0

Table E CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2010

Unused Room for 2009	200
Less: RRSP deduction (excluding transfers)	-
Deduction to Saskatchewan Pension Plan	-
2010 net PSPA (from RPP administrator's statement)	-
Eligible RRSP Room after PSPA =	200
Add: Maximum RRSP deduction in 2010 based on 2009 earned income	+
Maximum RRSP deduction limit after PSPA for 2010	= 200

Table G CALCULATION OF RRSP CONTRIBUTION LIMIT 2010

Maximum RRSP deduction limit after PSPA for 2010	200
Less: Undeducted premiums	-
RRSP CONTRIBUTION LIMIT FOR 2010	200

2009 NON-CAPITAL LOSS CARRYFORWARD SCHEDULE -

Federal

Non capital losses												
Year of loss	Available at opening of 2009		Additions during 2009		Subtotal		Amount used in 2009		Available at end of 2009		Expired	
2002												
2003												
2004												
2005												
2006												
2007												
2008	261	81			261	81			261	81		
2009												
Total	261	81			261	81			261	81		

YEAR: 2009

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	
Furniture 2006	8	2,754 22	2,203 38	
Furniture Business level (enter full amts - 100%)	8	1,375 97	1,100 78	
Computers	10	2,796 31	1,957 42	
	10	126,000 00	88,200 00	
Cellphone	12	196 75	0 00	

Summary of carryforward amounts to 2010

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



Subject	Amount	Reference form
GST GST rebate (excluding portion for eligible CCA)		GST-370 line 13
CNIL Expense Income	 1,589	 T936 line 16 T936 line 19
RPP RPP pre-1990 contributions (not a contributor) RPP pre-1990 contributions (contributor)	 	 RPP schedule (Area E I.24) RPP schedule (Area E I.25)
RRSP Eligible amount Room from previous years PSPA from previous year Undeducted premiums Transitional amount	 200 	 RRSP schedule (Table D) RRSP schedule (Table E) RRSP schedule (Table E) RRSP schedule (Table F) RRSP schedule (Table F)
HOME BUYER'S PLAN Outstanding amount to repay Number of years left Amount to repay annually	 	 RRSP schedule (Table H) RRSP schedule (Table H) RRSP schedule (Table H)
LLP Outstanding amount to repay Number of years left Amount to repay annually	 	 RRSP schedule (Table K) RRSP schedule (Table K) RRSP schedule (Table K)
DONATIONS Donations		Charitable donations schedule
TUITION Tuition and educations amounts Tuition and educations amounts - Provincial Interest paid on a student loan	 182 	 Schedule 11, line 25 Schedule 11 P, line 21
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 Equity tax credit Logging tax credit Attributed Canadian royalty income Community Enterprise Development tax credit Small Business Investment tax credit	 	 BC479 T1285 BC428 T79 T1256 NB428, YT479

Summary of information slips - 2009

T5

4 CIBC DIRECT BANKING division	T5	
	Box	Amount
Interest from Canadian sources	13	9479

Totals	T5	
	Box	Amount
Interest from Canadian sources	13	9479

T1-2009

Federal Worksheet

135

Business income

		Gross income	Net income
super e-solutions		26,26223	
	Total =	26,26223	