



Tax return for 2007 prepared for

Hongyu Ji

by *UFile.ca*

Executive summary

for 2007 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

	Taxpayer	Spouse	Total for the couple
Total income	1,113	25,592	26,705
Net income	1,113	25,592	26,705
Taxable income	1,113	25,592	26,705
Effective marginal tax rate	20.7%	20.7%	
Average tax rate (tax ÷ total income)	0.0%	3.2%	
Total tax payable		814	814
Balance due (refund)	484 or 485	(2,023)	(2,023)

Child tax benefit		2,671	2,671
GST/HST credit		611	611
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2008	200	10,776	10,976
Unused RRSP contributions			
Capital gain exemption available	375,000	375,000	750,000
Cumulative net investment loss (CNIL)	(1,293)	(22,684)	(23,977)
Total instalments payable in 2008			

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

2007						2007					
Employment income	101					Age amount	301				
Other empl. income	104					Spousal amount	303				
OAS pension	113					Eligible dependant	305				
CPP/QPP benefits	114					Child amount	367				
Other pensions	115					Infirm dependant	306				
Split-pension amount	116					CPP/QPP empl.	308				
Universal child care	117					CPP/QPP self-empl.	310				
EI benefits	119					EI premiums	312				
Dividends	120					PPIP premiums paid	375				
Dividends not elig.	180					PPIP employment	376				
Interest	121					PPIP self-empl.	378				
Partnership	122					Employment amt	363				
Rental	126					Public transit passes	364				
Capital gains	127					Physical activities	365				
Support received	128					Adoption	313				
RRSP	129					Pension inc. amount	314				
Other income	130					Caregiver amount	315				
Business	135	1,113				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				
Supplement	146					Medical other dep.	331				
Total income	150	1,113				Medical deduction	332				
PA amount	206					Total	335	9,600			
RPP contributions	207					Total @ 15%	338	1,440			
RRSP contributions	208					Donations and gifts	349				
Sask. pension plan	209					Non refundable cr.	350	1,440			
Split-pension deduct.	210					Dividends	425				
Dues	212					Foreign tax credit	405				
Universal child 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					Net federal tax	420				
Interest expenses	221					CPP contribution	421				
CPP/QPP self-empl.	222					Repayment	422				
PPIP self-empl.	223					Provincial tax	428				
Exploration exp.	224					First Nations	432				
Employment exp.	229					Total payable	435	0			
Clergy deduction	231					Deducted at source	437				
Other deductions	232					Transfer 45%	438				
Clawback	235					Line 437 - 438	439				
Net income	236	1,113				Quebec abatement	440				
Canadian Forces	244					CPP overpayment	448				
Loan deduction	248					EI overpayment	450				
Shares deduction	249					Refundable medical	452				
Other payments	250					Working income ben.	453				
Limited part. loss	251					Refund of ITC	454				
Non capital loss	252					Part XII.2 credit	456				
Net capital loss	253					GST/HST rebate	457				
Cap. gains exempt.	254					Instalments paid	476				
Northern deduction	255					Provincial credits	479				
Additional deduct.	256					Total credits	482	0			
Taxable income	260	1,113				Refund	484				
Basic amount	300	9,600				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.

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

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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

Your language of correspondence:EnglishFranais

Votre langue de correspondance :☒ ☐

Check the box that applies to your marital status on December 31, 2007:
(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 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 2007 to claim certain credits (see the guide for details):

25,59170

Enter the amount of Universal Child Care Benefit included in his or her net income above (see the guide for details):

Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return (see the guide for details):


Check this box if he or she was self-employed in 2007:1 ☐

Person deceased in 2007

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

year month day

Do not use this area

Elections Canada

A) Are you a Canadian citizen? Yes ☒ 1 No ☐ 2

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

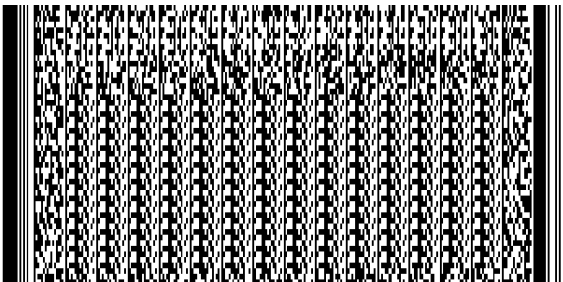
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada for the National Register of Electors? Yes ☒ 1 No ☐ 2

Your authorization is valid until you file your next return. 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.

Please answer the following question:

Did you own or hold foreign property at any time in 2007 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

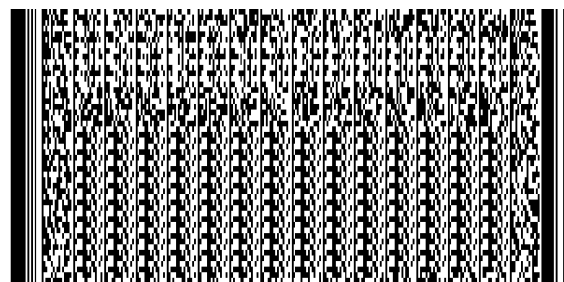
If yes, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2007, 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 +		
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 23,660 88	Net 135 +	1,113	43
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	=	1,113	43





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	1,113	43
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 =	1,113	43
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 =	1,113 43

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 =	1,113 43

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 52 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 (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			0 00

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

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

Refund 484		•	Balance owing (see line 485 in the guide) 485		0 00	•
			Amount enclosed 486			•

 **Direct deposit - Start or change** (see line 484 in the guide)

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

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

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

Attach to page 1 a **cheque** or **money order** payable to the Receiver General. Your payment is due no later than April 30, 2008.

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	
Sign here _____		Name: _____	
Telephone (604) 253-3858		Address: _____	
Date 03-03-08		Telephone: _____	
It is a serious offence to make a false return.			
Do not use this area	487 <input type="checkbox"/> 488 <input type="checkbox"/>		

T1-2007

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, read the related lines in the guide.)

Basic personal amount	claim \$9,600	300	9,600	00	1
Age amount (if you were born in 1942 or earlier) (use federal worksheet)	(maximum \$5,177)	301	+		2
Spouse or common-law partner amount (if negative, enter "0")					
\$9,600 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")					
\$9,600 minus () his or her net income =		305	+		4
Amount for children born in 1990 or later	Number of children	366	x \$2,000 =	367	+
					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 \$1,989.90)	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 \$720.00)	312	+		• 9
Canada employment amount	(maximum \$1,000)	363	+		10
Public transit amount		364	+		11
Children's fitness amount		365	+		12
Adoption expenses		313	+		13
Pension income amount (use federal worksheet)	(maximum \$2,000)	314	+		14
Caregiver amount (use federal worksheet and attach Schedule 5)		315	+		15
Disability amount (for self) (claim \$6,890 or if you were under age 18, use federal worksheet)		316	+		16
Disability amount transferred from a dependant (use federal worksheet)		318	+		17
Interest paid on your student loans		319	+		18
Tuition, education, and textbook amounts (attach Schedule 11)		323	+		19
Tuition, education, and textbook amounts transferred from a child		324	+		20
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		21
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1990 or later		330			
Minus: \$1,926 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	+		22
Add lines 1 to 22.		335	=	9,600	00
					23
Multiply the amount on line 23 by 15%.		338	=	1,440	00
Donations and gifts (attach Schedule 9)		349	+		25
Total federal non-refundable tax credits:	add lines 24 and 25.	350	=	1,440	00
					26

continue on the back ►

Step 2 - Federal tax on taxable income

Enter your **taxable income** from line 260 of your return. 1,113|43 27

Use the amount on line 27 to determine which **ONE** of the following columns you have to complete.

	If line 27 is \$37,178 or less		If line 27 is more than \$37,178 but not more than \$74,357		If line 27 is more than \$74,357 but not more than \$120,887		If line 27 is more than \$120,887	
Enter the amount from line 27.	1,113 43	28		28		28		28
Base amount	00,000 00	29	- 37,178 00	29	- 74,357 00	29	- 120,887 00	29
Line 28 minus line 29 (cannot be negative)	= 1,113 43	30	=	30	=	30	=	30
Rate	x 15%	31	x 22%	31	x 26%	31	x 29%	31
Multiply line 30 by line 31.	= 167 01	32	=	32	=	32	=	32
Tax on base amount	0,000 00	33	+ 5,577 00	33	+ 13,756 00	33	+ 25,854 00	33
Add lines 32 and 33.	= 167 01	34	=	34	=	34	=	34

Step 3 - Net federal tax

Enter the amount from line 34 above. 167|01 35
 Federal tax on split income (from line 5 of Form T1206) **424** + ● 36
 Add lines 35 and 36. 404 = 167|01 ► 167|01 37

Enter the amount from line 26 on the other side. 350 1,440|00 38
 Federal dividend tax credit (see line 425 in the guide) **425** + ● 39
 Overseas employment tax credit (**attach** Form T626) **426** + 40
 Minimum tax carryover (**attach** Form T691) **427** + ● 41
 Add lines 38 to 41. = 1,440|00 ► - 1,440|00 42

Basic federal tax: line 37 minus line 42 (if negative, enter "0") 429 = 0|00 43

Federal foreign tax credit (**attach** Form T2209) 405 - 44

Federal tax: line 43 minus line 44 (if negative, enter "0") 406 = 0|00 45

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

Federal political contribution tax credit (use federal worksheet) **410** ● 46
 Investment tax credit (**attach** Form T2038(IND)) **412** + ● 47
 Labour-sponsored funds tax credit

Net cost **413** Allowable credit **414** + ● 48
 Add lines 46 to 48. 416 = - 49
 Line 45 minus line 49 (if negative, enter "0") 50
 (if you have an amount on line 36 above, see Form T1206) **417** = 51
 Additional tax on RESP accumulated income payments (**attach** Form T1172) **418** + 51
Net federal tax: add lines 50 and 51. 52
 Enter this amount on line 420 of your return. 420 = 0|00 52

T1-2007

Working Income Tax Benefit

Schedule 6

Complete this schedule and **attach** a copy of it to your return to claim the working income tax benefit (WITB) if:

- you were single with no eligible dependants (see the guide at line 453 for the definition) and your adjusted family net income (Step 1, Part B) is **less than** \$16,118; or
- you had an eligible spouse or an eligible dependant (see the guide at line 453 for the definitions) and your adjusted family net income (Step 1, Part B) is **less than** \$25,206.

Note: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you were single.

You must also meet all of the following conditions in 2007:

- you were a resident of Canada throughout the year;
- you earned income from employment or business;
- at the end of the year, you were 19 years of age or older, or you had an eligible spouse, or you had an eligible dependant.

You cannot claim the WITB if in 2007:

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year;
- you were confined to a prison or similar institution for a period of 90 days or more during the year.

Note: If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2007.

Step 1 - Calculating your working income and adjusted family net income

Do you have an eligible dependant? **381** Yes ☒ 1 No ☐ 2

Do you have an eligible spouse? **382** Yes ☒ 1 No ☐ 2

Part A - Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2007. Otherwise, complete column 1 only.	Column 1 You	Column 2 Your eligible spouse
Employment income and Other Employment income reported on line 101 and line 104 of the return	3	25,591 70 3
Taxable part of scholarship income reported at line 130 383 +	4	384 + 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)	+ 1,113 43 5	+ 5
Non-taxable part of working income earned on a reserve or an allowance received as an emergency volunteer 385 +	6	386 + 6
Add lines 3 to 6.	= 1,113 43 7	387 = 25,591 70 7
Add the amounts from line 7 in columns 1 and 2.	Working income 26,705 13 8	

Part B - Adjusted family net income

Enter the net income amount from line 236 of the return.	1,113 43 9	25,591 70 9
Enter non-taxable part of the income earned on a reserve or an allowance received as an emergency volunteer. 388 +	10	389 + 10
Universal Child Care Benefit repayment: Enter the amount from line 213 of the return.	+ 11	+ 11
Add lines 9, 10, and 11.	= 1,113 43 12	= 25,591 70 12
Universal Child Care Benefit: Enter the amount from line 117 of the return.	- 13	- 13
Line 12 minus line 13 (if negative, enter "0")	= 1,113 43 14	390 = 25,591 70 14
Add the amounts from line 14 in columns 1 and 2.	Adjusted family net income 26,705 13 15	

Are you claiming the basic WITB? **391** Yes ☐ 1 No ☒ 2

Are you claiming the WITB disability supplement for yourself? **392** Yes ☐ 1 No ☒ 2

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes ☐ 1 No ☒ 2

If yes, complete Step 2 on the back.

If yes, complete Step 3 on the back.

If yes, he or she must complete Step 1 and Step 3 on a separate Schedule 6.

Step 2 - Calculating your basic WITB

If you have an eligible spouse, only one of you can claim the basic WITB. If you have an eligible dependant, you and another person **cannot** both claim the basic WITB for that same eligible dependant.

Enter the amount from line 8 in Step 1.		16
Base amount:	- 4,750.00	17
Line 16 minus line 17 (if negative, enter "0")	=	18
Rate:	x 17%	19
Multiply line 18 by line 19.	=	20
If you were single and did not have an eligible dependant, enter \$785.		
If you had an eligible spouse or an eligible dependant, enter \$1,395.		21
Enter the amount from line 20 or line 21, whichever is less .	►	22
Enter the amount from line 15 in Step 1.		23
Base amount:		
If you were single and did not have any eligible dependants, enter \$9,500.		
If you had an eligible spouse or an eligible dependant, enter \$13,000.	-	24
Line 23 minus line 24 (if negative, enter "0")	=	25
Rate	x 17%	26
Multiply line 25 by line 26.	=	27
	► -	
Line 22 minus line 27 (if negative, enter "0")	=	28

Enter the amount from line 28 on line 453 of your return, unless you complete Step 3.

Step 3 - Calculating your WITB disability supplement

If you were single with no eligible dependants, you qualify for the disability amount and the amount on line 15 in Step 1 is **less than** \$16,118, complete Step 3 to calculate your WITB disability supplement. Otherwise, enter the amount from line 28 on line 453 of your return.

If you qualify for the disability amount, you had an eligible spouse or an eligible dependant, and the amount on line 15 in Step 1 is **less than** \$23,206, complete Step 3 to calculate your WITB disability supplement. Otherwise, enter the amount from line 28 on line 453 of your return.

If you had an eligible spouse, **both** of you qualify for the disability amount, and the amount on line 15 in Step 1 is **less than** \$25,206, complete Step 3 to calculate your WITB disability supplement. Your eligible spouse must complete Step 1 and Step 3 on a separate Schedule 6 to calculate his or her WITB disability supplement. Otherwise, enter the amount from line 28 on line 453 of your return.

Enter the amount from line 7 in column 1 of Step 1.		29
Base amount	- 2,750.00	30
Line 29 minus line 30 (if negative, enter "0")	=	31
Rate	x 17%	32
Multiply line 31 by line 32.	=	33
Enter the amount from line 33 or \$340, whichever is less .	►	34
Enter the amount from line 15 in Step 1.		35
Base amount:		
If you were single and did not have an eligible dependant, enter \$14,118.		
If you had an eligible spouse or an eligible dependant, enter \$21,206.	-	36
Line 35 minus line 36 (if negative, enter "0")	=	37
Rate (see note below)	x	38
Multiply line 37 by line 38.	=	39
	► -	
Line 34 minus line 39 (if negative, enter "0")	=	40
If you did not complete Step 2, enter the amount from line 40 on line 453 of your return.		
If you completed Step 2, enter on this line the amount from line 28.	+	41
Add lines 40 and 41.	=	42

Enter the amount from line 42 on line 453 of your return.

Note: If you had an eligible spouse and he or she also qualifies for the disability amount, the rate at line 38 is 8.5%. In all other situations, the rate is 17%.

T1-2007**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 2007Unused federal tuition, education, and textbook amounts from your 2006 *Notice of Assessment or Notice of Reassessment*

181 | 98 | 1

Eligible tuition fees paid for 2007

320

2

Education and textbook amounts for 2007**Calculating your part-time amount:** use column B of Forms T2202, T2202A, TL11A, 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, 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 2007 tuition, education, and textbook amounts: add lines 2, 5, and 8. = **323** + 9

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

Taxable income from line 260 of your return 1,113 | 43 | 11

Total of lines 1 to 17 of your Schedule 1 - 9,600 | 00 | 12

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

Unused tuition, education, and textbook amounts claimed for 2007:

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

Line 13 minus line 14 = 15

2007 tuition, education, and textbook amounts claimed for 2007:

Amount from line 9 or line 15, whichever is **less** + 16**Total tuition, education, and textbook amounts claimed for 2007:** 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 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 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 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 - 2007

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 \$9,027	5804	9,027	00	1
Age amount (if born in 1942 or earlier)	(use provincial worksheet)	5808	+		2
Spouse or common-law partner amount					
Base amount	8,502	00			
Minus: his or her net income from page 1 of your return	-				
Result: (if negative, enter "0")	=		(maximum \$7,729) ▶	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 \$1,877 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	=	9,027 00 ▶	23
Non-refundable tax credit rate			×	5.7%	24
Multiply line 23 by line 24		5884	=	514 54	25
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	×	5.7% =			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				514 54	29
Enter this amount on line 41	British Columbia non-refundable tax credits		6150	=	514 54

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					1,113	43	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 \$34,397 or less	If line 30 is more than \$34,397, but not more than \$68,794	If line 30 is more than \$68,794, but not more than \$78,984	If line 30 is more than \$78,984, but not more than \$95,909	If line 30 is more than \$95,909		
	1,113					43	31
Line 31 minus line 32 (cannot be negative)	-	0	00	-	34,397	00	32
	=	1,113	43	=			33
	x	5.7%		x	8.65%		34
Multiply line 33 by line 34	=	63	47	=			35
	+	0	00	+	1,961	00	36
Add lines 35 and 36	=	63	47	=			37
Go to Step 3							

Step 3 - British Columbia tax

Enter the amount from line 37		63	47	38
Enter your British Columbia tax on split income from Form T1206	6151	+		• 39
Add lines 38 and 39		=	63	47 40
Enter your British Columbia non-refundable tax credits from line 29		514	54	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 on federal Schedule 1	x 38% =	6154	+	• 44
Add lines 41 through 44		=	514	54 ▶
Line 40 minus line 45 (if negative, enter "0")			-	514 54 45
			=	0 00 46
British Columbia additional tax for minimum tax purposes				
Amount from line 116 on Form T691	x 38% =		+	47
Add lines 46 and 47			=	48
Enter the provincial foreign tax credit from Form T2036			-	49
Line 48 minus line 49			=	50

BC tax reduction

If your net income (line 236 of your return) is **less than \$27,675**, complete the following calculation.
Otherwise, enter "0" on line 57 and continue.

Basic reduction	Claim \$375		375	00	51
Enter your net income from line 236 of your return		1,113	43		52
Base amount		-	16,646	00	53
Line 52 minus line 53 (if negative, enter "0")		=			54
Applicable rate		x	3.4%		55
Multiply line 54 by line 55		=			▶ 56
Line 51 minus line 56 (if negative, enter "0")			=	375	00 ▶
Line 50 minus line 57 (if negative, enter "0")				-	375 00 57
				=	0 00 58
Enter the provincial 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 2007 **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

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, 2007, **only one of you** can claim this credit for both of you.

Income for the sales tax credit	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return	1,113 43 1	25,591 70 1
Universal Child Care Benefit repayment		
Enter the amount from line 213 of the return	+ 2	+ 2
Add lines 1 and 2	= 1,113 43 3	= 25,591 70 3
Universal Child Care Benefit income		
Enter the amount from line 117 of the return	- 4	- 4
Line 3 minus line 4 (if negative, enter "0")	= 1,113 43 5	= 25,591 70 5
Add the amounts from line 5 in column 1 and column 2 (if applicable)		
Adjusted net family income		26,705 13 6
If you had a spouse or common-law partner on December 31, 2007, enter \$18,000. Otherwise, enter \$15,000.		- 7
Line 6 minus line 7 (if negative, enter "0")		= 0 00 8
Income for the sales tax credit		

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 2007	6049	• 14
Enter your venture capital tax credit from Certificate SBVC10 for shares acquired during the first 60 days of 2008 that you elect to claim in 2007	6050 +	• 15
Enter your unused venture capital tax credit from previous years shown on your most recent <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>	+ 16	
Add lines 14, 15, and 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



Canada Customs
and Revenue Agency

Agence des douanes
et du revenu du Canada

CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2007

- Use this form if you had any **investment income** or **investment expenses** for 2007.
- 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 2007, you should still complete this form if you had any investment income or expenses in 2007.
- 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 or fishing property or qualified small business corporation shares in 2007, 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 2007 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 2007 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 2007 (total of lines 1 to 7)	=	▶

Part 2 - Investment income reported on your 2007 return

Investment income (from lines 120 and 121)		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 2007 (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	+	13
Total investment income reported in 2007 (total of lines 8 to 13)	=	▶

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; 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 or 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 2007 (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 2006. If you did not complete Form T936 for 2006, see note 1 below + 15

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

Total investment income reported in 2007 (from line B in Part 2) 17

Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2006. If you did not complete Form T936 for 2006, see note 2 below + 1,293 07 18

Cumulative investment income (total of lines 17 and 18) = 1,293 07 ▶ - 1,293 07 19

Cumulative net investment loss (CNIL) to December 31, 2007

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

If you are claiming a capital gains deduction on your 2007 return, enter the amount from line C on line 28 of Form T657 for 2007.

Notes

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2006 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 2006 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 2007 T3 slips 11

Enter the amount from box 30 of all 2007 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



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 2007	month 01	day 01	To:	year 2007	month 12	day 31	Was 2007 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 ave					Industry code (see the appendix in the <i>Business and Professional Income</i> guide) 518110				
City, province or territory 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						Your percentage of the partnership 100.00 %			

Income			
Sales, commissions, or fees		23,660 88 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 23,660 88	
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 23,660 88 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 5,880 96	
Subcontracts		8360 1,676 00	
Direct wage costs		8340	
Other costs		8450	
Total of the above five lines		7,556 96	
Minus - Closing inventory (include raw materials, goods in process, and finished goods)		8500	
Cost of goods sold		8518 7,556 96	
Gross profit (line c minus line d)		8519 16,103 92 e	

Expenses (enter business part only)		
Advertising	8521	860 00
Bad debts	8590	800 00
Business tax, fees, licences, dues, memberships, and subscriptions	8760	600 00
Delivery, freight, and express	9275	321 00
Fuel costs (except for motor vehicles)	9224	
Insurance	8690	
Interest	8710	721 77
Maintenance and repairs	8960	
Management and administration fees	8871	460 00
Meals and entertainment (allowable part only)	8523	384 28
Motor vehicle expenses (not including CCA) (see Chart A)	9281	
Office expenses	8810	
Supplies	8811	2,037 03
Legal, accounting, and other professional fees	8860	2,190 00
Property taxes	9180	
Rent	8910	
Salaries, wages, and benefits (including employer's contributions)	9060	
Travel (including transportation fees, accomodations and allowable portion of meals)	9200	236 00
Telephone and utilities	9220	350 00
Other expenses <u>Commissions paid</u>	9270	230 00
	Subtotal	9,190 08
Allowance on eligible capital property	9935	
Capital cost allowance (from Area A)	9936	
Total business expenses (total of the above three lines)	9368	9,190 08 ▶
Net income (loss) before adjustments (line e minus line f)		9369 6,913 84

Net income (loss) before adjustments (from line 9369 of this form)	6,913 84 g
Your share of line g above	6,913 84 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
Net income (loss) after adjustments (line h minus line i)	6,913 84 j
Minus - Business-use-of-home expenses (from the chart below)	9945 5,800 41
Your net income (loss) (line j minus line 9945) (enter on the appropriate line of your income tax return)	9946 1,113 43

Calculation of business-use-of-home expenses		
Heat		
Electricity		810 00
Insurance		700 00
Maintenance		
Mortgage interest		5,168 21
Property taxes		1,447 08
Other expenses <u>Telephone</u>		574 89
	Subtotal	8,700 18
Minus - Personal use part		2,899 77
	Subtotal	5,800 41
Plus - Capital cost allowance (business part only)		
- Amount carried forward from previous year		
	Subtotal	5,800 41 1
Minus - Net income (loss) after adjustments (from line j above) - If negative, enter "0"		6,913 84 2
Business-use-of-home expenses available to carry forward (line 1 minus line 2) - If negative, enter "0"		
Allowable claim (the lesser of amounts 1 or 2 above) - Enter this amount on line 9945		5,800 41

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 2007	9932	
Capital contributions in 2007	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)
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**)									

* 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.		

Enter the kilometres you drove in the tax year to earn business income			1
Enter the total kilometres you drove in the tax year			2
Fuel and oil			3
Interest (see Chart B below)			4
Insurance			5
Licence and registration			6
Maintenance and repairs			7
Leasing (see Chart C below)			8
Other expenses (please specify)			9
			10
Total motor vehicle expenses: Add lines 3 to 10			11
Business use part: $\left(\frac{\text{line 1}}{\text{line 2}} \right) \times \text{line 11}$			12
Rental fees	+		13
Business parking fees	+		13
Supplementary business insurance	+		14
Add lines 12, 13, and 14	=		15
Allowable motor vehicle expenses: Enter the amount from line 15 at line 9281	=		
Note: You can claim CCA on motor vehicles in Area A.			

Notes and diagnostics

Name: Hongyu Ji
SIN: 738-423-185
Tax year: 2007
UserID: harryji

Password:

Calculated at 19:37:46 03-03-2008 by program version 2007.1111 by UFile.ca



The federal return can be filed using Netfile.

FEDERAL SCHEDULE 5 - CAREGIVER AMOUNT

You are not entitled to the caregiver amount because the following conditions have not been met:

- you must be 18 or over;
- the person cared for must be your dependant due to a mental or physical impairment.

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 C CALCULATION OF RRSP DEDUCTION IN 2007

Contributions available for RRSP deduction	
Maximum RRSP deduction limit in 2007	
RRSP deduction before transfers	
Direct or indirect transfers	
TOTAL RRSP DEDUCTION (per line 208)	0

**Table D CALCULATION OF EARNED INCOME FOR AN RRSP
2007 CALCULATION IN REFERENCE TO 2008 RRSP ELIGIBILITY**

Employment income (lines 101 and 104)	
Less: Union, professional or like dues (line 212)	-
Employment expenses (line 229)	-
Subtotal (employment income)	=
Plus: Net Income from a business (lines 135-143)	1,113
Disability payments received from the CPP or QPP	+
Royalties for a work or invention	+
Net rental income from real property	+
Alimony or maintenance income received (line 128)	+
Net research grants you received	+
Employee profit sharing plan allocations- T4PS-Box 35	+
Supplementary unemployment benefit plan payments	+
Subtotal - total eligible income	1,113
Less: Current-year loss from a business (lines 135-143)	
Deemed taxable capital gain re: eligible capital property	-
Current-year rental loss (line 126)	-
Alimony or maintenance income paid (line 220)	-
Subtotal - amount to be deducted =	=
EARNED INCOME	1,113
Earned income limit (18% of earned income):	1,113 x 18% =
RRSP dollar limit for 2008	20,000
The lesser of earned income limit and RRSP dollar limit for 2008	200
Less: Total PA from 2007	-
Maximum RRSP deduction in 2008 before PSPA =	200

Table E CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2008

Unused Room for 2007	
Less: RRSP deduction (excluding transfers)	-
Deduction to Saskatchewan Pension Plan	-
2008 net PSPA (from RPP administrator's statement)	-
Eligible RRSP Room after PSPA =	0
Add: Maximum RRSP deduction in 2008 based on 2007 earned income	+
Maximum RRSP deduction limit after PSPA for 2008	= 200

Registered Retirement Savings Plan Schedule (continued)

Table G**CALCULATION OF RRSP CONTRIBUTION LIMIT 2008**

Maximum RRSP deduction limit after PSPA for 2008

200

Less: Undeducted premiums

-

RRSP CONTRIBUTION LIMIT FOR 2008

200

Summary of carryforward amounts to 200



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

Subject	Amount	Reference form
GST		
GST rebate		GST-370 line 13
CNIL		
Expense		T936 line 16
Income	1,293	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	200	RRSP schedule (Table D)
Room from previous years		RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
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 25
Tuition and educations amounts - Provincial		Schedule 11 P, 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		T1285
Logging tax credit		BC428
Attributed Canadian royalty income		T79 line 23
Employee ownership tax credit		ON428
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YK479

T1-2007

Federal Worksheet

135

Business income

		Gross income	Net income
super e-solutions		23,66088	1,11343
	Total =	23,66088	1,11343