



Tax return for 2008 prepared for

Xiaoyun Ji

by *UFile.ca*

Executive summary

for 2008 taxation year

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

Federal return

	Taxpayer		
Total income	150		
Net income	236		
Taxable income	260		
Effective marginal tax rate	20.1%		
Average tax rate (tax ÷ total income)	0.0%		
Total tax payable	435		
Balance due (refund)	484 or 485		

Child tax benefit			
GST/HST credit			
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2009			
Unused RRSP contributions			
Capital gain exemption available	375,000		
Cumulative net investment loss (CNIL)			
Total instalments payable in 2009			

Tax return Summary
for 2008 taxation year



Taxpayer

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

Federal return

Total income

Line 234 minus line 235 (if negative, enter "0")	This is your net income.	236	=	Taxpayer	0
--	--------------------------	-----	---	----------	---

Taxable income

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

Step 1 - Federal non-refundable tax credits

Basic personal amount	300	=	9,600
	Add lines 300 to 332.	335	= 9,600
	Multiply the amount on line 335 by 15%.	338	= 1,440
Total federal non-refundable tax credits:	add lines 338 and 349.	350	= 1,440
Enter the amount from line 350.	350	1,440	
	Add lines 350 to 427.	-	1,440

Additional information

Effective marginal tax rate	20.1%
Average tax rate (tax ÷ total income)	0.0%
Capital gain exemption available	375,000

Name **Xiaoyun Ji**

SIN 740-289-376

Date of birth 15-04-1997

	2008	2007	2006	2005	2004		2008	2007	2006	2005	2004
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 amt	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				
Registered DSPI	125					Public transit passes	364				
Rental	126					Physical activities	365				
Capital gains	127					Adoption	313				
Support received	128					Pension inc. amount	314				
RRSP	129					Caregiver amount	315				
Other income	130					Disability amount	316				
Business	135					Disability transfer	318				
Professional	137					Student loan int.	319				
Commission	139					Tuition, education	323				
Farming	141					Tuition transfer	324				
Fishing	143					Spousal transfer	326				
Workers' compens.	144					Medical expenses	330				
Social assistance	145					Medical other dep.	331				
Supplement	146					Medical deduction	332				
Total income	150	0				Total	335	9,600	9,600		
PA amount	206					Total @ 15%	338	1,440	1,440		
RPP contributions	207					Donations and gifts	349				
RRSP contributions	208					Non refundable cr.	350	1,440	1,440		
Sask. pension plan	209					Dividends	425				
Split-pension deduct.	210					Foreign tax credit	405	0			
Dues	212					Federal tax	406	0			
UCCB repay.	213					Political	410				
Child care	214					ITC	412				
Attendant care	215					Labour-sponsored	414				
ABIL	217					Line 406 - 416	417				
Moving	219					WITB adv. payments	415				
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	0				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	0				Refund	484				
Basic amount	300	9,600	9,600			Balance owing	485	0			



Canada Revenue Agency Agence du revenu du Canada

T1 GENERAL 2008 RC-08-119

Income Tax and Benefit Return

7

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

Xiaoyun

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 you

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

740-289-376

year month day

Enter your date of birth:

1997-04-15

Your language of correspondence:

English Français

Votre langue de correspondance :

☒ ☐

Check the box that applies to your marital status on December 31, 2008:

(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 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:

Enter his or her first name:

Enter his or her net income for 2008 to claim certain credits:

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:

Check this box if he or she was self-employed in 2008:

1 ☐

Person deceased in 2008

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

year month day

Do not use this area

Information about your residence

Enter your province or territory of residence on December 31, 2008:

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 2008, enter the province or territory of self-employment:

If you became or ceased to be a resident of Canada in 2008, give the date of:

entry month day or departure month day



Elections Canada (see the Elections Canada page in the guide for details)

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

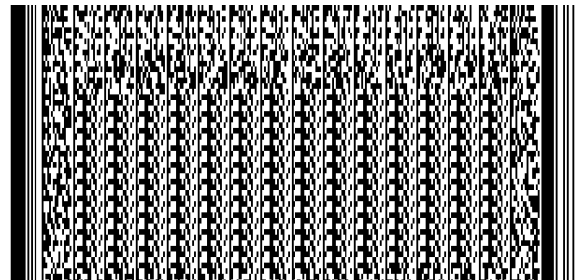
Answer the following question only if you are a Canadian citizen.

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 by Elections Canada 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



Do not use this area

172

171

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 2008 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 2008, 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 +	
Registered disability savings plan income (from all T4A information slips)		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	Net 135 +	
Professional income	Gross 164	Net 137 +	
Commission income	Gross 166	Net 139 +	
Farming income	Gross 168	Net 141 +	
Fishing income	Gross 170	Net 143 +	
Workers' compensation benefits (box 10 on the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 on the T4A(OAS) slip)	146 +		
	Add lines 144, 145, and 146 (see line 250 in the guide).	=	► 147 +
	Add lines 101, 104 to 143, and 147.		
	This is your total income .	150	= 0.00



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

Net income

Enter your total income from line 150.	150	0 00
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 =	
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.	236 =	0 00
This is your net income .		

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 =	0 00

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

Net federal tax: enter the amount from line 53 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			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		•
			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, GST/HST credit, and WITB advance payments - 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"/>

Attach to page 1 a **cheque** or **money order** payable to the Receiver General. Your payment is due no later than April 30, 2009.

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 29-03-09		Telephone: _____	
It is a serious offence to make a false return.			
Do not use this area	487 <input type="checkbox"/> 488 <input type="checkbox"/>		

T1-2008

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 \$9,600	300	9,600	00	1
Age amount (if you were born in 1943 or earlier) (use federal worksheet)	(maximum \$5,276)	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 1991 or later	Number of children 366 x \$2,038 =	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 \$2,049.30)	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 \$711.03)	312	+		• 9
Canada employment amount					
(if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,019)	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 \$7,021 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 1991 or later	330				
Minus: \$1,962 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	24
Donations and gifts (attach Schedule 9)		349	+		25
Total federal non-refundable tax credits:	add lines 24 and 25.	350	=	1,440	00
					26

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. 00 27

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

	If line 27 is \$37,885 or less		If line 27 is more than \$37,885 but not more than \$75,769		If line 27 is more than \$75,769 but not more than \$123,184		If line 27 is more than \$123,184	
Enter the amount from line 27.	00	28		28		28		28
Base amount	00,000 00	29	- 37,885 00	29	- 75,769 00	29	- 123,184 00	29
Line 28 minus line 29 (cannot be negative)	= 00	30	=	30	=	30	=	30
Rate	x 15%	31	x 22%	31	x 26%	31	x 29%	31
Multiply line 30 by line 31.	= 00	32	=	32	=	32	=	32
Tax on base amount	0,000 00	33	+ 5,683 00	33	+ 14,017 00	33	+ 26,345 00	33
Add lines 32 and 33.	= 00	34	=	34	=	34	=	34

Step 3 - Net federal tax

Enter the amount from line 34 above. 00 35
 Federal tax on split income (from line 5 of Form T1206) **424** + ● 36
 Add lines 35 and 36. 404 = 37

Enter your non-refundable tax credits from line 26. 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 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")
 (if you have an amount on line 36 above, see Form T1206) 417 = 50

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip). **415** + ● 51
 Additional tax on RESP accumulated income payments (**attach** Form T1172) **418** + 52
Net federal tax: add lines 50 to 52.
 Enter this amount on line 420 of your return. 0 00 53



British Columbia Tax

BC428
T1 General - 2008

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 \$9,189	5804	9,189 00 1
Age amount (if born in 1943 or earlier)	(use provincial worksheet)	5808 +	2
Spouse or common-law partner amount			
Base amount	8,655 00		
Minus: his or her net income from page 1 of your return	-		
Result: (if negative, enter "0")	=	(maximum \$7,868) ▶ 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 \$1,911 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 =	9,189 00 ▶	9,189 00 23
Non-refundable tax credit rate		× 5.06%	24
Multiply line 23 by line 24	5884 =	464 96	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			
Enter this amount on line 41	British Columbia non-refundable tax credits 6150 =	464 96	29

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					000 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 \$35,016 or less	If line 30 is more than \$35,016, but not more than \$70,033	If line 30 is more than \$70,033, but not more than \$80,406	If line 30 is more than \$80,406, but not more than \$97,636	If line 30 is more than \$97,636
Line 31 minus line 32 (cannot be negative)	000	35,016 00	70,033 00	80,406 00	97,636 00
	= 000	=	=	=	=
	x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%
Multiply line 33 by line 34	= 000	=	=	=	=
	+ 000	+ 1,772 00	+ 4,468 00	+ 5,557 00	+ 7,675 00
Add lines 35 and 36	= 000	=	=	=	=
Go to Step 3					

Step 3 - British Columbia tax

Enter the amount from line 37			38
Enter your British Columbia tax on split income from Form T1206		6151 +	39
Add lines 38 and 39		=	40
Enter your British Columbia non-refundable tax credits from line 29		464 96	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 33.7% = 6154 +		44
Add lines 41 through 44	= 464 96	▶	45
Line 40 minus line 45 (if negative, enter "0")		=	000 46
British Columbia additional tax for minimum tax purposes			
Amount from line 116 on Form T691	x 33.7% =		47
Add lines 46 and 47	=		48
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 \$28,852**, complete the following calculation. Otherwise, enter "0" on line 57 and continue on line 58.

Basic reduction	claim \$381	381 00	51
Enter your net income from line 236 of your return			
Base amount	- 16,946 00		52
Line 52 minus line 53 (if negative, enter "0")	=		53
Applicable rate	x 3.2%		54
Multiply line 54 by line 55	=	▶	55
Line 51 minus line 56 (if negative, enter "0")	= 381 00	▶	56
Line 50 minus line 57 (if negative, enter "0")	=		57
Provincial logging tax credit from Form FIN 542	-		58
Line 58 minus line 59 (if negative, enter "0")	=		59
			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 2008 **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 - 2008

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, 2008, **only one of you** can claim this credit for both of you.

Income for the sales tax credit	Column 1		Column 2	
	You		Your spouse or common-law partner	
Enter the net income amount from line 236 of the return		1		1
Universal Child Care Benefit repayment				
Enter the amount from line 213 of the return	+	2	+	2
Add lines 1 and 2	=	3	=	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")	=	0.00 5	=	5
Add the amounts from line 5 in column 1 and column 2 (if applicable)	Adjusted net family income			6
If you had a spouse or common-law partner on December 31, 2008, 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 2008	6049		• 14
Enter your venture capital tax credit from Certificate SBVC10 for shares acquired during the first 60 days of 2009 that you elect to claim in 2008	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

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

Assembling the federal tax return

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

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.**
 - ☐ 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 C CALCULATION OF RRSP DEDUCTION IN 2008

Contributions available for RRSP deduction	
Maximum RRSP deduction limit in 2008	
RRSP deduction before transfers	
Direct or indirect transfers	
TOTAL RRSP DEDUCTION (per line 208)	0

Table E CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2009

Unused Room for 2008	
Less: RRSP deduction (excluding transfers)	-
Deduction to Saskatchewan Pension Plan	-
2009 net PSPA (from RPP administrator's statement)	-
Eligible RRSP Room after PSPA =	0
Add: Maximum RRSP deduction in 2009 based on 2008 earned income	+
Maximum RRSP deduction limit after PSPA for 2009	= 0

Table G CALCULATION OF RRSP CONTRIBUTION LIMIT 2009

Maximum RRSP deduction limit after PSPA for 2009	0
Less: Undeducted premiums	-
RRSP CONTRIBUTION LIMIT FOR 2009	0

Summary of carryforward amounts to 2009

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



Subject	Amount	Reference form
GST GST rebate (excluding portion for eligible CCA)		GST-370 line 13
CNIL Expense Income		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		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)
DONATIONS Donations		Charitable donations schedule
TUITION Tuition and educations amounts Tuition and educations amounts - Provincial Interest paid on a student loan		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 Employee ownership tax credit Community Enterprise Development tax credit Small Business Investment tax credit		BC479 T1285 BC428 T79 line 23 ON428 T1256 NB428, YT479