

Canada Revenue
AgencyAgence du revenu
du Canada**T1 GENERAL 2014****Income Tax and Benefit Return**

Complete all the sections that apply to you. For more information, see the guide.

BC 7

Identification

First name and initial

Last name

Care of

Mailing address: Apt No – Street No Street name

PO Box

RR

City

Prov./Terr.

Postal Code

Langley

BC

I understand that by providing an email address, I am registering for online mail and I accept the terms and conditions on page 10 of the guide.

Enter an email address: _____

Information about your residenceEnter your province or territory of residence on **December 31, 2014**: British Columbia

If your province or territory of residence changed in 2014, enter the date of your move. _____

Is your home address the same as your mailing address ? ☐ Yes ☐ NoEnter the province or territory where you **currently** reside if it is not the same as your mailing address above: _____If you were self-employed in 2014, enter the province or territory of self-employment: British ColumbiaIf you **became** or **ceased** to be a **resident of Canada** for income tax purposes **in 2014**, enter the date of:

Month/Day

Month/Day

entry _____

or

departure _____

Information about you

Enter your social insurance number (SIN) _____

Enter your date of birth: _____

Year/Month/Day

1978/05/12

Your language of correspondence: _____

English

Français

Votre langue de correspondance : ☒ ☐**Is this return for a deceased person?**If this return is for a **deceased**

Year/Month/Day

person, enter the date of death: _____**Your marital status on December 31, 2014**

(see the "Marital status" section in the guide for details)

1 ☐ Married2 ☐ Living common-law3 ☐ Widowed4 ☒ Divorced5 ☐ Separated6 ☐ Single**Information about your spouse or common-law partner** (if you ticked box 1 or 2 above)

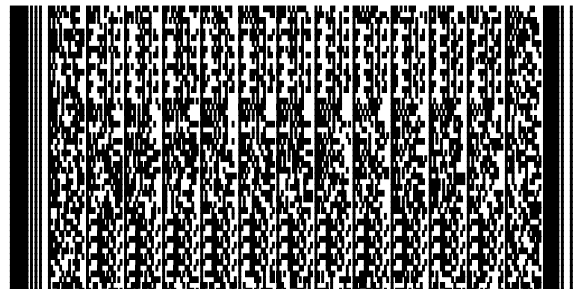
Enter his or her SIN: _____

Enter his or her first name: _____

Enter his or her net income for 2014 to claim certain credits: _____

Enter the amount of UCCB included on line 117 of his or her return: _____

Enter the amount of UCCB repayment included on line 213 of his or her return: _____

Tick this box if he or she was self-employed in 2014: 1 ☐**Do not use this area****Do not
use this area**

172

171

Residency information for tax administration agreements

For more information, refer to the information sheet T1-BC10(E), *Residency information for tax administration agreements* included in this tax package.

Did you reside in the **Nisga'a Lands** on December 31, 2014?

Yes ☐ 1

No ☒ 2

If **yes**, are you a citizen of the **Nisga'a Nation**?

Yes ☐ 1

No ☐ 2



Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen?

Yes ☒ 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 to update the National Register of Electors?

Yes ☒ 1

No ☐ 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, as well as candidates at election time.

Please answer the following question

Did you own or hold foreign property at any time in 2014 with a total cost of more than CAN\$100,000? See "Foreign income" in the guide for more information.

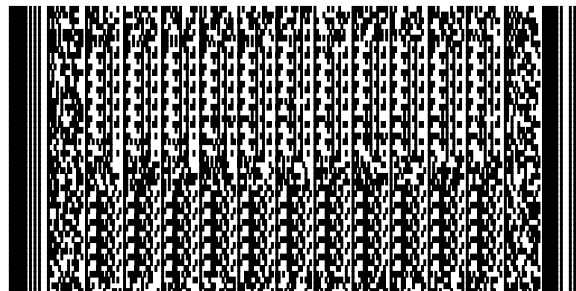
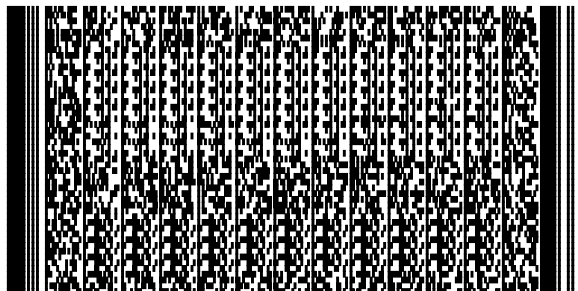
266

Yes ☐ 1

No ☒ 2

If **yes**, complete and attach Form T1135 to your return.

If you had dealings with a non-resident trust or corporation in 2014, see the "Foreign income" section in the guide.



Employment income (box 14 on all T4 slips)			101		
Commissions included on line 101 (box 42 on all T4 slips)			102		
Wage loss replacement contributions (see line 101 in the guide)			103		
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 and superannuation				115	
Elected split-pension amount (attach Form T1032)				116	
Universal Child Care Benefit (UCCB)				117	
UCCB amount designated to a dependant			185		
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 (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				122	
Registered disability savings plan income				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	38,959 29
Other income Specify:				130	
Self-employment income					
Business income	Gross	162	239,064 06	Net	135 122,630 65
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	161,589	94

Attach your Schedule 1, Federal 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 150 150 161,589|94

Pension adjustment

(box 52 on all T4 slips and box 034 on all T4A slips)

206

Registered pension plan deduction (box 20 on all T4 slips and box 032 on all T4A slips)

207

RRSP/pooled registered pension plan (PRPP) deduction

(see Schedule 7 and **attach** receipts)

208

15,000|00

PRPP **employer** contributions

(amount from your PRPP contribution receipts)

205

Deduction for elected split-pension amount (**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 or Form RC381, whichever applies)

222

2,425|50 •

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

224

Other employment expenses

229

Clergy residence deduction

231

Other deductions

Specify:

232

Add lines 207, 208, 210 to 224, 229, 231, and 232.

233

17,425|50 ▶

17,425|50

Line 150 minus line 233 (if negative, enter "0").

This is your **net income before adjustments.** 234

144,164|44

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

144,164|44

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

144,164|44

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

Refund or Balance owing

Net federal tax: enter the amount from line 66 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	29,069	37
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421	4,851	00
Employment Insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430		
Social benefits repayment (enter the amount from line 235)	422		
Provincial or territorial tax (attach Form 428, even if the result is "0")	428	13,391	36
Add lines 420, 421, 430, 422, and 428.	This is your total payable .		435 47,311 73 •
Total income tax deducted	437	11,687	79 •
Refundable Québec abatement	440		•
CPP overpayment (enter your excess contributions)	448		•
Employment Insurance overpayment (enter your excess contributions)	450		•
Refundable medical expense supplement (use the 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	30,000	00 •
Provincial or territorial credits (attach Form 479 if it applies)	479		•
Add lines 437 to 479.	These are your total credits .		482 41,687 79 ▶ 41,687 79
Line 435 minus line 482	This is your refund or balance owing .		482 5,623 94

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 **485** 5,623 94 •

For more information on how to make your payment, see line 485 in the guide or go to www.cra.gc.ca/mypayment. Your payment is due no later than April 30, 2015.

Direct deposit - Enrol or update (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.

To enrol for direct deposit or to update your account information, complete lines 460, 461, and 462 below.

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number 460 _____ (5 digits)	Institution number 461 _____ (3 digits)	Account number 462 _____ (maximum 12 digits)
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I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income.

Sign here _____

It is a serious offence to make a false return.

Telephone (604) 657-6775

Date 2015/06/11

490 ☒

If a fee was charged for preparing this return, complete the following:

Name _____

Telephone _____

EFILE number (if applicable): **489** | 3955

Personal information, including the social insurance number, is collected under the Income Tax Act to assess individual income tax for the federal government and the provinces and territories. It can be used for audit, compliance, or evaluation purposes and shared or verified with other federal and provincial/territorial government institutions. Failure to provide the information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right to and shall, on request, be given access to their personal information and to request correction of it: refer to InfoSource (www.infosource.gc.ca), personal information bank CRA PPU 005.

Do not use this area

487 _____

488 _____

486 _____ •

T1-2014**Federal Tax****Schedule 1****Complete this schedule, and attach a copy to your return.****For more information, see the related line in the guide.****Step 1 - Federal non-refundable tax credits**

Basic personal amount	claim \$11,138	300	11,138	00	1
Age amount (if you were born in 1949 or earlier) (use federal worksheet)	(maximum \$6,916)	301			2
Spouse or common-law partner amount (attach Schedule 5)		303			3
Amount for an eligible dependant (attach schedule 5)		305			4
Amount for children born in 1997 or later					
Number of children for whom you are not claiming					
the family caregiver amount	366	x \$	2,255	=	5
Number of children for whom you are claiming					
the family caregiver amount	352	x \$	4,313	=	6
Add lines 5 and 6.					
				367	7
Amount for infirm dependants age 18 or older (attach Schedule 5)				306	8
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips					
(attach Schedule 8 or Form RC381, whichever applies)				308	9
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)				310	10
			2,425	50	
Employment Insurance premiums:					
through employment from box 18 and box 55 of all T4 slips					
(maximum \$913.68)				312	11
on self-employment and other eligible earnings (attach Schedule 13)				317	12
Volunteer firefighters' amount				362	13
Search and rescue volunteers' amount				395	14
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.)				(maximum \$1,127)	15
Public transit amount				364	16
Children's fitness amount				365	17
Children's arts amount				370	18
Home buyers' amount				369	19
Adoption expenses				313	20
Pension income amount (use the federal worksheet)				(maximum \$2,000)	21
Caregiver amount (attach Schedule 5)				315	22
Disability amount (for self) (Claim \$7,766 or if you were under age 18, use the federal worksheet)				316	23
Disability amount transferred from a dependant (use the federal worksheet)				318	24
Interest paid on your student loans				319	25
Your tuition, education, and textbook amounts (attach Schedule 11)				323	26
Tuition, education, and textbook amounts transferred from a child				324	27
Amounts transferred from your spouse or common-law partner (attach Schedule 2)				326	28
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later	330				29
Enter \$2,171 or 3% of line 236, whichever is less			2,171	00	30
Line 29 minus line 30 (if negative, enter "0")					31
Allowable amount of medical expenses for other dependants					
(do the calculation at line 331 in the guide)	331				32
Add lines 31 and 32.					
				332	33
Add lines 1 to 4, 7 to 28, and line 33.				335	34
			13,563	50	
Federal non-refundable tax credit rate				15	35
				%	
Multiply line 34 by line 35.				338	36
			2,034	52	
Donations and gifts (attach Schedule 9)				349	37
Add lines 36 and 37.				22	50
Enter this amount on line 50.					
Total federal non-refundable tax credits				350	38
			2,057	02	

Step 2 - Federal tax on taxable incomeEnter your **taxable income** from line 260 of your return.

144,164|44 39

Complete the appropriate column depending on the amount on line 39.

Enter the amount from line 39.

Line 40 minus line 41 (cannot be negative)

Multiply line 42 by line 43.

Add lines 44 and 45.

Line 39 is more than \$43,953 or less	Line 39 is more than \$43,953 but not more than \$87,907	Line 39 is more than \$87,907 but not more than \$136,270	Line 39 is more than \$136,270	
			144,164 44	40
	43,953 00	87,907 00	136,270 00	41
0 00			7,894 44	42
x 15 %	x 22 %	x 26 %	x 29 %	43
			2,289 39	44
0 00	6,593 00	16,263 00	28,837 00	45
			31,126 39	46
Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.	

Step 3 - Net federal tax

Enter the amount from line 46

31,126|39 47

Federal tax on split income (from line 5 of Form T1206)

424 • 48

Add lines 47 and 48.

404 31,126|39 ▶ 31,126|39 49

Enter your non-refundable tax credits from line 38.

350 2,057|02 50

Family tax cut (**attach** Schedule 1-A)

423 • 50A

Federal dividend tax credit

425 • 51

Overseas employment tax credit (**attach** Form T626)

426 52

Minimum tax carryover (**attach** Form T691)

427 • 53

Add lines 50 to 53.

2,057|02 ▶ 2,057|02 54

Line 49 minus line 54 (if negative, enter "0")

Basic federal tax 429 29,069|37 55

Federal foreign tax credit (**attach** Form T2209)

405 56

Federal logging tax credit

Line 55 minus line 56 (if negative, enter "0")

Federal tax 406 29,069|37 57

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

409 58

Federal political contribution tax credit
(use the federal worksheet)

(maximum \$650) 410 • 59

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

412 • 60

Labour-sponsored funds tax credit

Net cost 413 Allowable credit 414 • 61

Add lines 59, 60 and 61.

416 ▶ 62

Line 57 minus line 62 (if negative, enter "0")

If you have an amount on line 48 above, see Form T1206

417 29,069|37 63

Working income tax benefit advance payments received (box 10 on the RC210 slip)

415 • 64

Special taxes (see line 418 in the guide)

418 65

Add lines 63, 64, and 65.

Enter this amount on line 420 of your return.

Net federal tax 420 29,069|37 66

T1-2014

RRSP and PRPP Unused Contributions, Transfers, and HBP or LLP Activities

Schedule 7

A pooled registered pension plan (PRPP) is an accessible retirement savings option for individuals, including self-employed individuals. For more information, go to www.cra.gc.ca/tx/ndvdl/tpcs/prpp-rpac/menu-eng.html.

Do not include PRPP contributions made by your employer in the calculation of your contributions in Part A of this schedule. The PRPP "employer contribution amount" from your PRPP receipt must be reported on line 205 of your return and on line 11 in Part C of this schedule.

If you earned income that is tax-exempt (for example, tax-exempt income earned by an Indian as defined by the *Indian Act*) and would like to contribute to a PRPP based on that income, complete Form RC383, *Tax-exempt Earned Income Information for a Pooled Registered Pension Plan*. The CRA will calculate your exempt PRPP room based on this income. **Do not report** contributions made from exempt earnings on this schedule.

The Saskatchewan Pension Plan (SPP) contributions are generally subject to the same rules as registered retirement savings plan (RRSP) contributions and should be included on this schedule. For more information about the SPP, visit www.saskpension.com.

Complete this schedule and attach it to your return **only** when one or more of the following situations apply:

- You will **not be deducting** on your return for 2014 all the unused RRSP/PRPP contributions, **amount (B)** of "Your 2014 RRSP/PRPP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP/PRPP Information for 2014*.
- You will **not be deducting** on your return for 2014 all the RRSP contributions and your PRPP contributions made from March 4, 2014, to March 2, 2015.
- You have transferred to your RRSP or PRPP certain amounts you included in your income.
- You are designating contributions made to your RRSP, your PRPP, or the SPP as a 2014 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).
- You withdrew funds from your RRSP in 2014 under the HBP or the LLP.
(You cannot withdraw funds from your PRPP or SPP under the HBP or the LLP.)
- You will be the beneficiary of income that was contributed to an amateur athlete trust in 2014 and you want that income to be used in calculating your RRSP/PRPP contribution limit.

If none of these situations apply to you, **do not complete** this schedule, and enter your total RRSP and PRPP contributions on line 208 of your return. For more information, see line 208 in the guide.

Part A – Contributions

Unused RRSP/PRPP contributions: amount (B) of "Your 2014 RRSP/PRPP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP/PRPP Information for 2014*

Contributions* made to your or your spouse's or common-law partner's RRSP and your PRPP

Enter the RRSP and your PRPP contributions made from **March 4, 2014** to **December 31, 2014** (attach all of your receipts).

Enter the RRSP and your PRPP contributions made from **January 1, 2015**, to **March 2, 2015** (attach all your receipts).

Add lines 2 and 3.

Add lines 1 and 4.

Total RRSP/PRPP contributions

* Include your transfers and contributions that you are designating as a repayment under the HBP or the LLP.

See line 208 in the guide for the list of contributions to exclude.

Part B – Repayments under the HBP and the LLP

Specify the contributions made from January 1, 2014, to March 2, 2015, that you are designating as your repayments under the HBP and the LLP for 2014.

Do **not** include:

- any amount you deducted or designated as a repayment on your 2013 return or that was refunded to you; or
- any contributions or transfers that you will be including on line 13 or line 14 in Part C on the next page.

Repayment under the HBP

246

6

Repayment under the LLP

262

7

Add lines 6 and 7.

2

-

3

Part C – RRSP/PRPP deduction

Line 5 minus line 8 **RRSP/PRPP contributions available to deduct** = 15,000|00 **9**

RRSP/PRPP deduction limit for 2014: **amount (A)** of "Your 2014 RRSP/PRPP Deduction Limit Statement" on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP/PRPP Information for 2014*

	49,957 00	10
Enter your 2014 employer PRPP contributions (amount from line 205 of your return).	-	11
Line 10 minus line 11	= 49,957 00	12

RRSP/PRPP contributions you are deducting for 2014 (this amount cannot exceed the lesser of the amount on line 9, **excluding transfers**, and the amount on line 12)

	15,000 00	13
Transfers (see "Line 14 – Transfers" at line 208 in the guide)	240 +	14

Add lines 13 and 14.	= 15,000 00	15
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Enter the amount from line 9 or line 15, whichever is **less**.

Also enter this amount on line 208 of your return.	RRSP/PRPP deduction	208	15,000 00	16
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Part D – RRSP/PRPP unused contributions available to carry forward

Line 9 minus line 16 **Your unused RRSP/PRPP contributions available to carry forward to a future year** = 0|00 **17**

We will show the amount of line 17 as **amount (B)** of "Your 2015 RRSP/PRPP Deduction Limit Statement" on your 2014 notice of assessment.

Part E – 2014 withdrawals under the HBP and the LLP

HBP : enter the amount from box 27 of all your 2014 T4RSP slips.	247	18
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Tick this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP.	259	19
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LLP : enter the amount from box 25 of all your 2014 T4RSP slips.	263	20
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Tick this box to designate your spouse or common-law partner as the student for whom the funds were withdrawn under the LLP.	264	21
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Part F – 2014 Contributions to an amateur athlete trust

Enter the amount of income that was contributed to an amateur athlete trust in 2014.	267	22
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T1-2014

Canada Pension Plan contributions and overpayment for 2014

Protected B when completed

Schedule 8

Complete this schedule to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2014 if you were a resident of a province or territory other than Quebec on December 31, 2014, and have no earned income from the province of Quebec.

Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead complete Form RC381, Inter-provincial calculation for CPP and QPP contributions and overpayments for 2014.

Part 1 – If you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and had to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions. Read **Part 1** of this schedule.

Part 2 – Complete this part to determine the number of months for the CPP calculation.

Part 3 – Complete this part to calculate your CPP contributions and any overpayment of CPP made through employment if you had no self-employment earnings **and** you did not earn employment income in Quebec. Otherwise, complete Form RC381, Inter-provincial calculation for CPP and QPP contributions and overpayments for 2014.

Part 4 or Part 5 – Complete one of these parts to calculate your CPP contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

For more information, see line 222 in the guide.

Complete **Part 4** - if you are reporting **only** self-employment or elective income earned in a province or territory other than Quebec.

Complete **Part 5** - if you are reporting self-employment or elective income **and** employment income earned in a province or territory other than Quebec. You must first complete **Part 3**.

Attach a copy of this schedule to your return.

Part 1 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If, in 2014, you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2014 and elected in 2014 to stop paying CPP contributions or revoked in 2014 an election made in a prior year, you should have already completed Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, and sent it to us and your employer(s).

If you had **only self-employment** income for 2014 and elect in 2014 to stop paying CPP contributions on your self-employment earnings, enter the month in 2014 for which you choose to start this election in **box 372** below. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If in 2014 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2014 for which you choose to revoke this election in **box 374** below. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year for your election to remain valid.

If you had both employment income and self-employment income in 2014 and wanted to elect in 2014 to stop paying CPP contributions in 2014, or to revoke in 2014 an election made in a prior year, you should have completed Form CPT30 in 2014. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2014, but your intent was to elect in 2014 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in **box 372** below or, if you want to revoke in 2014 an election made in a prior year, enter the month you want to resume contributing in **box 374** below. If you did not complete and submit Form CPT30 for 2014 when you became employed you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2014 on this schedule. To be valid, an election or revocation that begins in 2014 must be filed on or before June 15, 2016.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 372.

Month

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 374.

Month

Part 2 – Determine the number of months for the CPP calculation

Enter 12 in box A unless one or more of the situations below apply.

- If you turned 18 years of age in 2014, enter the number of months in the year after the month you turned 18.
- If for all of 2014 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2014, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2014, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2014, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2014 and have an entry in box 372, enter the number of months in the year prior to the month you entered at box 372.
- If you were 65 to 70 years of age in 2014, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0".
- If you were 65 to 70 years of age in 2014, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2014, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2014 and have an entry in box 374, enter the number of months in the year after and including the month you entered at box 374.
- If you turned 70 years of age in 2014 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age.
- If for all of 2014 you were 70 years of age or older, enter "0".
- If the individual died in 2014, enter the number of months in the year up to and including the month the individual died.

Enter the number of months during which the CPP applies in 2014.

12 A

Part 3 – Calculating your CPP contributions and overpayment on employment income

Enter your yearly maximum CPP pensionable earnings (see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2).

(maximum \$52,500)

52,500 00 1

Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is other than Quebec. If box 26 is blank, use box 14.

5549

2

Enter the amount from line 1 or the amount from line 2, whichever is less.

(maximum \$52,500)

3

Enter your maximum basic CPP exemption (see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2).

(maximum \$3,500)*

3,500 00

4

Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0")

(maximum \$49,000)

=

5

Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.

5034

• 6

Required contributions on CPP pensionable earnings:

Multiply the amount from line 5 by 4.95%.

(maximum \$2,425.50)

-

7

Line 6 minus line 7 (if negative, enter "0")

CPP overpayment

=

8

If you are **self-employed** and/or you are **electing to pay additional** CPP contributions on other earnings, enter the amount from line 6 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 5.

Otherwise, enter the amount from line 6 or line 7, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 39 of the *General Income Tax and Benefit Guide*.

* If you started receiving CPP retirement benefits in 2014, your basic exemption may be prorated by the CRA.

Monthly proration table for 2014

Part 3			Part 3 continued		
Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption	Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption
1	\$4,375	\$291.67	7	\$30,625	\$2,041.67
2	\$8,750	\$583.33	8	\$35,000	\$2,333.33
3	\$13,125	\$875.00	9	\$39,375	\$2,625.00
4	\$17,500	\$1,166.67	10	\$43,750	\$2,916.67
5	\$21,875	\$1,458.33	11	\$48,125	\$3,208.33
6	\$26,250	\$1,750.00	12	\$52,500	\$3,500.00

Part 4 – CPP contributions on self-employment and other earnings ONLY (no employment income)

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)		122,630	65	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373	+		2
Add lines 1 and 2 (if negative enter "0").	CPP pensionable earnings (maximum \$52,500)*	=	52,500	00
Basic exemption	(maximum \$3,500)*	-	3,500	00
Line 3 minus line 4	(maximum \$49,000)	=	49,000	00
CPP rate		x	9.9%	6
CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 421 of your return.		=	4,851	00
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.			2,425	50

Enter the amount from line 8 on line 222 of your return and on line 310 of Schedule 1.

* Self-employed earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employed earnings if the individual died in 2014).

Part 5 – CPP contributions on self-employment and other earnings when you have employment income

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)				1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373	+		2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)	399	+		3
Add lines 1, 2, and 3.		=		4
Enter the amount from line 6 of Part 3.	Actual CPP contributions			5
If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.				
Enter the amount from line 5 above.			6	
Enter the amount from line 7 of Part 3.	-		7	
Line 6 minus line 7 (if negative, enter "0")	=			8
Line 5 minus line 8 (if negative, enter "0")		=		9
Multiply the amount from line 9 by 20.202.				10
Enter the amount from line 1 of Part 3.	CPP pensionable earnings (maximum \$52,500)			11
Enter the amount from line 4 of Part 3.	Basic exemption (maximum \$3,500)	-		12
Line 11 minus line 12 (if negative, enter "0")	(maximum \$49,000)	=		13
Enter the amount from line 10.		-		14
Line 13 minus line 14 (if negative, enter "0")		=		15
Enter the amount from line 4 or line 15, whichever is less .				16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.				
Line 4 of Part 3 minus line 2 of Part 3			17	
Line 4 minus line 13 (if negative, enter "0")	-		18	
Line 17 minus line 18 (if negative, enter "0")	=			19
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")		=		20
Multiply the amount from line 20 by 9.9%.				21
Multiply the amount from line 8 of Part 3 (if positive only) by 2.		-		22
CPP contributions payable on self-employment and other earnings: Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. **		=		23
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.				24

Enter the amount from line 24 on line 222 of your return and on line 310 of Schedule 1.

* Self-employed earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employed earnings if the individual died in 2014).

** If the result on line 23 is negative, you may have an overpayment. If so, we will calculate it for you.

T1-2014**Donations and Gifts****Schedule 9**For more information, see Line 349 in the guide and read Pamphlet P113, *Gifts and Income Tax*.**Attach a copy of this schedule to your return.** Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged			150	00	1	
Donations made to government bodies (government of Canada, a province or territory, a registered municipality in Canada, or a registered municipal or public body performing a function of government in Canada)		+			2	
Donations made to registered universities outside Canada that are prescribed	333	+			3	
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	334	+			4	
	Total eligible amount of charitable donations		=	150	00	5
Add lines 1 to 4.						
Enter your net income from line 236 of your return.	144,164	44	x 75% =	108,123	33	6

Note: If the amount on line 5 is less than the amount on line 6, enter the amount from line 5 on line 340 below, and continue completing the schedule from that line.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>)	337		7		
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>)	339+		8		
Add lines 7 and 8.	=		x 25% =	+	
Enter the total of lines 6 and 9 or the amount on line 236 of your return, whichever is less .					9
			Total donations limit	=	108,123 33 10

Allowable charitable donations and government gifts (enter the amount from line 5 or line 10, whichever is less)	340		150	00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		</
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First-time donor super credit (FDSC)

For the purpose of the FDSC, an individual will be considered a "first-time donor" if neither the individual nor the individual's spouse or common-law partner (if you have one) has claimed and been allowed a charitable donations tax credit for any year after 2007.

Only gifts of money made after March 20, 2013, to a maximum of \$1,000, are eligible for the FDSC.

Note: If you have a spouse or common-law partner, you can share the claim for the FDSC, but the total combined donations claimed cannot be more than \$1,000.

Enter the amount of gifts of money * made after March 20, 2013	(Maximum \$1,000)	343	=		x 25% =	341	+			13
Add lines 11, 12, and 13.										
Enter this amount on line 349 of Schedule 1.										
Donations and gifts						=		22	50	14

* The amount claimed at line 343 must also be claimed at line 340 by you or your spouse or common-law partner (if you have one). Also note that if the donations are shared, the combined amount at line 343 for you and your spouse or common-law partner cannot exceed the combined amount claimed at line 340 by both of you.

Charitable donations

Charitable donations details

Name of organization	Amount paid
Vancouver Foundation	50 00
Canadian Cancer Society	100 00
Reported on slips	Claim: Own slips
Total current year donations	150 00

Donations to U.S. organizations

Name of organization	Amount paid
Total current year donations	<NIL>

Other gifts

Donations made to government entities

Donations made to prescribed universities outside Canada.

Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.

Donations made to a registered museum or cultural organization.

Charitable donations summary

	U.S.	Canadian	Total
Total current year donations	150 00		
Other gifts			
Unclaimed donations from 2010 - 2013			
Unclaimed donations from 2009	+	+	
Total charitable donations	A = 150 00	= 150 00	150 00
Net income	B	144,164 44	
75% of line B	C =	= 108,123 33	
Gifts of depreciable property	D		
Taxable capital gains minus capital gains deduction on gifts of capital property	E +	+	
Add lines D and E	F =	=	
25% of line F	G +	+	
Add lines C and G	H =	= 108,123 33	
Allowable U.S. donations	I	-	
Total donations limit	J =	= 108,123 33	108,123 33
Allowable charitable donations		150 00	150 00
(least of lines A, J or amount required to reduce federal tax to zero)			
Charitable donations available for carryforward			

Charitable donation carryforward - Canadian

Year	Beginning balance	Claimed in 2014	Ending balance
2009			
2010			
2011			
2012			
2013			
2014			
Totals			

Cultural and ecological gifts (pre-February 11, 2014) carryforward

Year	Beginning balance	Claimed in 2014	Ending balance
2009			
2010			
2011			
2012			
2013			
2014			
Totals			

Charitable donations

Ecological gifts (post-February 10, 2014) carryforward

Year	Beginning balance	Claimed in 2014	Ending balance
2014			

BRITISH
COLUMBIA

British Columbia Tax

BC428

T1 General - 2014

Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

Step 1 – British Columbia non-refundable tax credits

		For internal use only	5609		
Basic personal amount		claim \$9,869	5804	9,869	00 1
Age amount (if born in 1949 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,426)	5808		2
Spouse or common-law partner amount					
Base amount	9,295	00			
Minus: his or her net income from page 1 of your return					
Result: (if negative, enter "0")			(maximum \$8,450) ▶	5812	3
Amount for an eligible dependant					
Base amount	9,295	00			
Minus: his or her net income from line 236 of his or her return					
Result: (if negative, enter "0")			(maximum \$8,450) ▶	5816	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820		5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824		• 6
(amount from line 310 of your federal Schedule 1)			5828	2,425	50 • 7
Employment Insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832		• 8
(amount from line 317 of your federal Schedule 1)			5829		• 9
Adoption expenses (amount from line 313 of your federal Schedule 1)			5833		10
Children's fitness amount			5838		11
Children's arts amount			5841		12
Pension income amount		(maximum \$1,000)	5836		13
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840		14
Disability amount (for self)					
(Claim \$7,402 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i>)			5844		15
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5848		16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852		17
Your tuition and education amounts [use and attach Schedule BC(S11)]			5856		18
Tuition and education amounts transferred from a child			5860		19
Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)]			5864		20
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868				21
Enter \$2,052 or 3% of net income from line 236 of your return, whichever is less .		2,052	00		22
Line 21 minus line 22 (if negative, enter "0")					23
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5872				24
Add lines 23 and 24.	5876				▶ 25
Add lines 1 through 20, and line 25.			5880	12,294	50 ▶ 26
British Columbia non-refundable tax credit rate				x	5.06 % 27
Multiply line 26 by line 27.			5884	622	10 28
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	150	00 x	5.06 % =		7 59 29
Amount from line 347 of your federal Schedule 9		x	14.70 % =		30
Add lines 29 and 30.			5896	7	59 ▶ 31
Add lines 28 and 31.					
Enter this amount on line 44.			British Columbia non-refundable tax credits	6150	629 69 32

Go to Step 2

Step 2 - British Columbia tax on taxable incomeEnter your **taxable income** from line 260 of your return.

144,164|44 33

Complete the appropriate column depending on the amount on line 33.

Enter the amount from line 33 in the applicable column.

Line 34 minus line 35
(cannot be negative)

Multiply line 36 by line 37.

Add lines 38 and 39.

Go to Step 3.

Line 33 is \$37,606 or less	Line 33 is more than \$37,606, but not more than \$75,213	Line 33 is more than \$75,213, but not more than \$86,354	Line 33 is more than \$86,354, but not more than \$104,858	Line 33 is more than \$104,858, but not more than \$150,000	Line 33 is more than \$150,000
				144,164 44	34
0 00	37,606 00	75,213 00	86,354 00	104,858 00	150,000 00 35
				39,306 44	36
x 5.06 %	x 7.70 %	x 10.50 %	x 12.29 %	x 14.70 %	x 16.80 % 37
				5,778 05	38
0 00	1,903 00	4,799 00	5,969 00	8,243 00	14,879 00 39
				14,021 05	40

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 40.

14,021|05 41

Enter your British Columbia tax on split income from Form T1206.

6151 42

Add lines 41 and 42.

14,021|05 43

Enter your British Columbia non-refundable tax credits from line 32.

629|69 44

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 45

British Columbia overseas employment tax credit:

Amount calculated for line 46 on the *Provincial Worksheet*

= 6153 46

British Columbia minimum tax carry-over:

Amount from line 427 of federal Schedule 1

x 33.70 % = 6154 47

Add lines 44 through 47.

629|69 48

Line 43 minus line 48 (if negative, enter "0")

629|69 48

British Columbia additional tax for minimum tax purposes

Amount from line 117 on Form T691

x 33.70 % = 13,391|36 49

Add lines 49 and 50.

13,391|36 51

Enter the provincial foreign tax credit from Form T2036

52

Line 51 minus line 52 (if negative, enter "0")

13,391|36 53

BC tax reductionIf your net income (line 236 of your return) is **less than \$30,981**, complete the following calculation.

Otherwise, enter "0" on line 60 and continue on line 61.

Basic reduction

Claim \$409

409|00 54

Enter your net income from line 236 of your return.

144,164|44 55

Base amount

18,200|00 56

Line 55 minus line 56 (if negative, enter "0")

125,964|44 57

Applicable rate

3.20 % 58

Multiply line 57 by line 58.

4,030|86 59

Line 54 minus line 59 (if negative, enter "0")

4,030|86 59

Line 53 minus line 60 (if negative, enter "0")

60

13,391|36 61

Logging tax credit from Form FIN 542S or Form FIN 542P

62

Line 61 minus line 62 (if negative, enter "0")

13,391|36 63

Step 3 – British Columbia tax (continued)

Enter the amount from line 63 on the previous page. 13,391|36 64

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2014. 6040 65

Credit calculated for line 66

on the *Provincial Worksheet* (maximum \$500) 66

Line 64 minus line 66 (if negative, enter "0") 13,391|36 67

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. 6045 • 68

Enter your employee venture capital tax credit from Certificate **EVCC 30**. 6047 • 69

Add lines 68 and 69. (maximum \$2,000) 70

Line 67 minus line 70 (if negative, enter "0") 13,391|36 71

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231. 6881 • 72

Line 71 minus line 72 (if negative, enter "0").

Enter this amount on line 428 of your return. British Columbia tax 13,391|36 73

Authorizing or Cancelling a Representative

Protected B
when completed

Important – If you moved recently, update your address and contact information with the Canada Revenue Agency (CRA) online if you are registered with MyAccount, at www.cra-arc.gc.ca/myaccount, by telephone at 1-800-959-8281, or in writing.

Complete this form to authorize the CRA to deal with another person who would act as your representative for income tax matters or to cancel any existing representatives on your account.

By registering with the MyAccount service at www.cra.gc.ca/myaccount, you will be able to provide immediate access to your representative, cancel and manage your representatives through "Authorize my representative". You can also authorize or cancel a representative by completing this form and mailing it to your tax centre. We aim to process this paper form in 20 business days or less from the date it is received at the tax centre. To **immediately cancel** a representative, call us at 1-800-959-8281.

Part 1 – Taxpayer information

You will need to complete a separate Form T1013 for each account and representative. Complete the line that applies:

SIN, TTN or ITN	First name	Last name
Trust account number	Trust name	
T		
T5 filer identification number	Filer name	
HA		

Part 2 – Representative information and authorization

You do not have to complete a new form every year if there are no changes. Complete section A or B, as applicable.

A. Authorize online access (includes access by telephone, in person, and in writing)

By completing this section to authorize a representative for a **trust** account, the representative will have access to **all** tax years with **no** online access.

To grant online access to your representative, your representative must register online through "**Represent a client**" at www.cra.gc.ca/representatives and obtain a RepID or GroupID or register their business number (BN). Our online services do not have a year-specific option. Therefore, your representative will have access to **all** tax years.

RepID

and First name: Last name:

GroupID

G and Name of the Group :

Business Number (BN)

838654564 and Name of the business Michael Waldkirch & Company Inc.

Enter the **level of authorization** (level 1 or 2): If you **do not specify a level** of authorization, we will **assign a level 1**.

If you authorize your representative for **online** access and have a "**care of**" address, you will receive a letter to confirm the authorization.

or

B. Authorize access by telephone, in person, and in writing (no online access)

If you are authorizing an individual, enter the individual's full name. If you are authorizing a business, enter the name of the business. If you want us to deal with a specific individual from that business, enter both the individual's name and the business name. If your representative is a business and you do not identify an individual in that business as your representative, you are authorizing the CRA to deal with **anyone** from that business.

- If you are giving consent for a business, enter the name of the business in the appropriate box below.

Individual

First name: Last name:

Name of business:

Telephone: - - Ext: Fax: - -

Tick the appropriate box and indicate the level of authorization:

☐ All tax years (past, present, and future)

Level of authorization (specify either level 1 or 2):

☐ If you **do not specify** a level of authorization, we will **assign a level 1**.

or

☐ Enter the applicable tax year or years (past and/or present), and specify the level of authorization (level 1 or 2) for **each** tax year.

Tax year(s)									
Level of authorization									

(Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca/formulaires ou en composant le 1-800-959-7383.)

Canada

Part 3 – Authorization expiry date

Enter an expiry date, if applicable, otherwise the authorization will stay in effect until **you** or **your representative** cancels it or we are notified of your death.

Part 4 – Cancel one or more existing authorizations

Complete this section **only** to cancel an existing consent. Tick the appropriate box.

- ☐ Cancel **all** authorizations.
or

- ☐ Cancel the authorizations given for the individual, group or business identified below:

RepID

G

Business Number (BN)

First name:_____ **Last name:**_____ **GroupID**

Name of the Group: _____

Name of business: _____

Part 5 – Signature and date

If you are the **taxpayer**, you must **sign** and **date** this form. If you are the **legal representative**, you must **tick** the box below, **sign** and **date** this form.

- ☐ **I am the legal representative for this taxpayer or estate/trust** (executor/administrator, power of attorney, the legal guardian or the trustee or custodian of this trust account).

Important: You must send a **complete** copy of the **legal document** giving you the authority to act in this capacity to the taxpayer's tax centre. Read the attached information sheet for tax centre addresses.

If **two or more** legal representatives are acting **jointly** on the taxpayer's behalf, **each** representative must sign below.

Print name of taxpayer or legal representative

2015/06/11

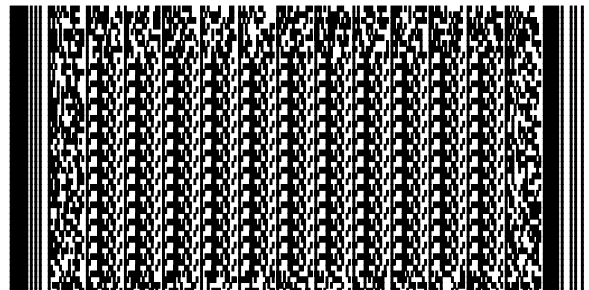
Date of signature

☒

Signature of taxpayer or each legal representative, a parent if taxpayer is under the age of 16, a witness when signed with a mark

If your representative has not electronically submitted this form on your behalf then it must be submitted **within six months** of the date of signature. If not, it will not be processed.

Privacy Act, Personal information bank number CRA PPU 175



Why do you need to complete this form?

As an individual, trust or T5 filer, your account information is confidential. You need to complete this form if you want the Canada Revenue Agency (CRA) to deal with another person (such as your spouse or common-law partner, other family member, friend, or accountant) who would act as your representative for income tax matters.

The CRA will process completed forms only; incomplete forms will not be processed.

You must complete and sign this form or it must be signed by a **legal representative** (read "What is a legal representative?" on this page).

Can you use this form for your business accounts?

No. For Business Number accounts, you have to complete Form RC59, *Business Consent Form*.

What is a legal representative?

A **legal representative** is an executor or administrator of the taxpayer's estate, someone with a power of attorney, guardian, or trustee or custodian for trust accounts. That person does not need to complete this form to be updated as a legal representative on your account, but he or she must send a **complete** copy of the **legal document** giving him or her the authority to act in that capacity to the appropriate tax centre.

Authorizing a representative

When you authorize us to deal with a representative, you are letting that person represent you for income tax matters at the level of authorization you specify, for the tax year or years you indicate. Income tax matters include issues related to information on your tax return.

For security purposes, if your representative contacts or visits us, we will ask him or her for identification. After we confirm your representative's identity and that he or she is listed as your representative on your account, we will ask for specific information relating to:

- your notice of assessment, notice of reassessment, or other tax documents; or
- the contents of your income tax return.

You can have more than one representative. However, you must complete a separate Form T1013 for each account and representative.

You can authorize or cancel a representative by providing the requested information online through "**Authorize my representative**" at www.cra.gc.ca/myaccount.

You can also change information about an existing representative through the **My Account** service or by completing a new Form T1013. For example, if your existing representative does not have online access and you would like to give the CRA your authorization to deal with them online, a new authorization form must be completed because they are not automatically given online access when they register the business, themselves or a group with the "Represent a Client" service.

You do not have to complete a new form every year if there are no changes.

Authorizing or Cancelling a Representative

Part 1 – Taxpayer information

Enter your account number and your name. If you are an individual, enter either your social insurance number (SIN), temporary tax number (TTN), or individual tax number (ITN). Otherwise, enter your trust account number or T5 filer identification number.

Part 2 – Representative information and authorization

Section A – Authorize online access (including access by telephone, in person, and in writing)

For trust accounts, your representative will have access to all tax years available to them but with no online access.

By completing Section A, you are authorizing your representative to deal with the CRA through our **online** services and by **telephone**, in **person**, and in **writing**. Your representative will have access to all tax years.

Note

You have to provide the **RepID** and the name of your representative if he or she is an individual, the GroupID and the name of the group if your representative is a group of individuals, or the **business number** (BN) and the name of the business if your representative is a business.

If you give authorization for online access and you have a "care of" address on your account, a letter will be sent to you to confirm the authorization. Online access will not be granted until you or your legal representative calls the CRA to confirm the authorization for online access.

Section B – Authorize access by telephone, in person, and in writing (no online access)

By completing Section B, you are authorizing your representative to deal with the CRA only via the **telephone**, in **person**, and in **writing**. You have to provide the name of your representative if it is an individual, the business name if your representative is a business or the name of your representative **and** the business name if you want the CRA to deal with a specific individual from that business.

Levels of authorization

There are two levels of authorization you can give to your representative. By specifying the level of authorization, you are controlling the type of access or information we give to your representative.

Note

If you do not specify a level of authorization, **we will assign a level 1**.

Level 1 - Disclose

We may disclose information to your representative such as:

- information given on your T1 *General Income Tax and Benefit Return* or your T3 *Trust Income Tax and Information Return*;
- adjustments to your T1 *General Income Tax and Benefit Return* or your T3 *Trust Income Tax and Information Return*;
- information about your registered retirement savings plan, Home Buyers' Plan, tax free savings account and Lifelong Learning Plan;
- your accounting information, including balances, payment on filing, and instalments or transfers
- information about your benefits and credits (Canada child tax benefit, universal child care benefits, goods and services tax/harmonized sales tax credit, and working income tax benefit); and
- your marital status (but not information related to your spouse or common-law partner).

Level 2 - Disclose/Request changes

We may disclose the information listed in level 1 to your representative, and with level 2, he or she may ask for changes to your account. Such changes include adjustments to income, deductions, non-refundable tax credits, and accounting transfers.

Your representative will be able to submit a request for taxpayer relief, file a notice of objection, or an appeal on your behalf.

However, your representative **will not be allowed** to change your address, your marital status, or your direct deposit information.

Part 3 – Authorization expiry date

Enter an expiry date for the authorization given in Sections A or B of Part 2 if you want the authorization to end at a particular time. Your authorization will stay in effect until **you** or **your representative** cancels it, **it reaches the expiry date you choose**, or we are notified of your death.

Part 4 – Cancel one or more existing authorizations

You can immediately cancel an existing authorization either online at **www.cra.gc.ca/myaccount** or by calling us at **1-800-959-8281**. You can also cancel an existing authorization by completing parts 1, 4, and 5 of this form. An authorization will stay in effect until you cancel it, it reaches the expiry date you choose, or we are notified of your death. Your representative may request by telephone, in person, or in writing, that the authorization you have given him or her be cancelled. Make note of each authorization you give so you can cancel them when they are no longer needed.

Part 5 – Signature and date

To protect the confidentiality of your tax information, we will not accept or act on any information given on this form unless **you** or a **legal representative** has signed and dated the form.

If you are signing this form as the **taxpayer**, you must **sign** and **date** this form.

If you are signing this form as the **legal representative** (executor or administrator of the taxpayer's estate, someone with a power of attorney, guardian or trustee or custodian for a trust) you must **tick** the legal representative box, **sign** and **date** this form, and if not already done, send a **complete** copy of the **legal document** giving you the authority to act in this capacity to the appropriate tax centre.

If **two or more** legal representatives are acting jointly on the taxpayer's behalf, the signature of **each** legal representative is required in Part 5 of this form.

This form must be received by the CRA **within six months** of its **signature** date. If not, it will not be processed.

Where do you send your completed form?

Send the completed form to your CRA tax centre at the address listed below. If you are not sure which tax centre is yours, look on your most recent notice of assessment or notice of reassessment. You may also find it on other notices from us.

St. John's Tax Centre
PO Box 12071 STN A
St. John's NL A1B 3Z1

Sudbury Tax Services Office
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

Summerside Tax Centre
103-275 Pope Road
Summerside PE C1N 6A2

Winnipeg Tax Centre
PO Box 14000 STN Main
Winnipeg MB R3C 3M2

Jonquière Tax Centre
PO Box 1900 STN LCD
Jonquière QC G7S 5J1

Surrey Tax Centre
9755 King George Blvd
Surrey BC V3T 5E1

Shawinigan-Sud Tax Centre
PO Box 3000 STN Main
Shawinigan-Sud QC G9N 7S6

International and Ottawa Tax
Services Office
PO Box 9769 STN T
Ottawa ON K1G 3Y4

For trust accounts:

Ottawa Technology Centre
Canada Revenue Agency
Ottawa ON K1A 1A2

Your responsibilities

It is your responsibility to monitor and understand the transactions your representative is conducting on your behalf and to make sure that the information regarding your representative is current. By accessing **My Account**, you can view the transactions your representative made in your account. The CRA often adds new services that your representative can access. It is your responsibility to review the services and decide if your representative should still be authorized to represent you. For a list of services available, go to **www.cra-arc.gc.ca/representatives**. If you feel your representative is not acting in your best interests, you should immediately remove their access to your information.

Service standards for processing this form

We aim to process this paper form in 20 business days or less from the date it is received at the tax centre.

Do you need more information?

For more information, visit **www.cra.gc.ca** or call us at **1-800-959-8281**.

Teletypewriter (TTY) users

TTY users can call **1-800-665-0354** for bilingual assistance during regular business hours.

Business Auto

Motor vehicle expenses (Business)

Allocation of expenses	Fiscal period		%	Amount	CCA	Terminal Loss	Recapture	Owned by business?
Start	End							
T2125#1:	2014/01/01	2014/12/31	100	18,248.94				Yes
								No

Chart A - Motor vehicle expenses

Description of automobile _____

Enter the kilometers you drove in the tax year to earn business income 28,378 1

Enter the total kilometers you drove in the tax year 29,872 2

	Taxable		Non Eligible		Total	
	GST	HST				
Fuel and oil	6,283 30				6,283 30	3
Interest (see Chart B)						4
Insurance			2,117 22		2,117 22	5
License and registration						6
Maintenance and repairs	2,265 30				2,265 30	7
Leasing (See Chart D)	8,204 96				8,204 96	8
Other expenses (specify) _____						9
						10
Total motor vehicle expenses	16,753 56		2,117 22		18,870 78	11
Business use part: Multiply line 11 by <u>95.00</u> %	15,915 66		2,011 33		17,926 99	12
Business parking fees	321 95				321 95	13
Supplementary business insurance						14
Allowable motor vehicle expenses	16,237 61		2,011 33		18,248 94	15

Chart D - Eligible leasing costs for passenger vehicles

Date lease commenced	2013/05/31	
Date lease terminates	2017/05/31	
Total lease charges incurred in your 2014 fiscal period for the vehicle	10,212.24	1
Total lease payments deducted before your 2014 fiscal period for the vehicle	5,772.84	2
Total number of days the vehicle was leased in your 2014 and previous fiscal periods	580	3
Manufacturer's list price	49,200.00	4
GST/HST <u>5.00</u> PST <u>7.00</u>		
<u>35,294.00</u> + <u>4,235.28</u> (GST/HST/PST)	39,529.28	5
Enter the amount from line 4 or 5, whichever is more <u>49,200.00</u> x 85%	41,820.00	6
Imputed interest on any refundable deposits in excess of \$1,000 for 2014 and previous years		7
Imputed interest on any refundable deposits in excess of \$1,000 for 2014		8
Total reimbursements receivable for this lease in 2014 and previous years		9
Total reimbursements receivable for this lease in 2014		10
(<u>800</u> + <u>96</u>) x <u>580</u> = <u>519,680.00</u> ÷ 30 = <u>17,322.67</u> minus lines 2, 7 & 9 = <u>11,549.83</u>		11
(<u>30,000</u> + <u>3,600</u>) x <u>10,212</u> = <u>343,131,264.00</u> ÷ <u>41,820.00</u> line 6 - lines 8 & 10 = <u>8,204.96</u>		12
Eligible leasing cost (line 11 or 12, whichever is less)	8,204.96	13

**Statement of
Business or Professional Activities****Identification**

Your name		Your social insurance number	
Business Name		Account Number (15 characters) RT	
Business address Number Street, P.O. Box Apartment or suite			
City Vancouver		Province or territory BC	Postal code V5N 1C8
Fiscal Period From: Year/Month/Day 2014/01/01 to: Year/Month/Day 2014/12/31 Calendar Year		Was 2014 your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Main product or service		Industry code 531390 (see the appendix in Guide T4002)	
Tax shelter identification number TS	Partnership Business Number (9 digits)		Your percentage of the partnership 100.0000 %
Name and address of person or firm preparing this form			
Vancouver, British Columbia V5T 1G7			

Internet business activities

How many Internet webpages and websites does your business earn income from? Enter "0" if none. _____

Provide the main webpage or site address(es) (also known as URL address(es)):

http://_____

Percentage of your gross income generated from the webpages and websites.

(If no gross income was generated from the Internet, enter "0") _____ %

Part 1 – Business income

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

Gross sales, commissions, or fees (including GST/HST collected or collectible)		224,664	06	A
Minus any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line A above)				(i)
Subtotal (amount A minus amount (i))		224,664	06	B
(For those using the quick method) Government assistance calculated as follows:				
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method				(ii)
GST/HST remitted, calculated on (sales, commissions and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by quick method remittance rate				(iii)
Subtotal (amount (ii) minus amount (iii))				(iv)
Adjusted gross sales (amount B plus amount (iv)) - Enter this amount on line 8000 in Part 3 below		224,664	06	C

Part 2 – Professional income

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

Gross professional fees including work-in-progress (WIP) (including GST/HST collected or collectible)				D
Minus any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line D above) and any WIP at the end of the year you elected to exclude (see Chapter 2 of Guide T4002)				(i)
Subtotal (amount D minus amount (i))				E
(For those using the quick method) Government assistance calculated as follows:				
GST/HST collected or collectible on professional fees eligible for the quick method				(ii)
GST/HST remitted, calculated on (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate				(iii)
Subtotal (amount (ii) minus amount (iii))				(iv)
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of Guide T4002)				(v)
Adjusted professional fees (Amount E plus Amount (iv) and (v)) - Enter this amount on line 8000 in Part 3 below				F

Part 3 – Gross business or professional income

Adjusted gross sales (from amount C in Part 1) or adjusted professional fees (from amount F in Part 2)	8000	224,664	06	G
Plus				
Reserves deducted last year	8290			
Other income	8230			
Total of the above lines				H
Gross business or professional income (amount G plus amount H)	8299	224,664	06	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, or commission on line 166

If GST/HST has been remitted and/or an input tax credit has been claimed, do not include GST/HST when you calculate cost of goods sold, expenses or net income (loss) in parts 4 to 6.

Part 4 – Cost of goods sold and gross profit

If you have business income, complete this part. Enter only the business part of the costs.

Gross business income from line 8299 in Part 3 above		224,664	06	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300			
Purchases during the year (net of returns, allowances, and discounts)	8320			
Direct wage costs	8340			
Subcontracts	8360			
Other costs	8450			
Total of the above five lines				
Minus				
Closing inventory (include raw materials, goods in process, and finished goods)	8500			
Cost of goods sold	8518			J
Gross profit (amount I minus amount J)		8519	224,664	06

NOTICE TO READER - I have compiled this statement from information provided by the taxpayer (management). I have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Accordingly, readers are cautioned that these statements may not be appropriate for their purposes.

Part 5 – Net income (loss) before adjustments

Gross profit from line 8519 in Part 4 above, or gross income from line 8299 in Part 3

224,664|06 K

Expenses (enter only the business part)

Advertising	8521	10,766 64	
Meals and entertainment (allowable part only)	8523	9,473 30	
Bad debts	8590		
Insurance	8690	500 00	
Interest	8710	7,650 00	
Business tax, fees, licences, dues, memberships, and subscriptions	8760	2,087 32	
Office expenses	8810		
Supplies	8811	4,372 68	
Legal, accounting, and other professional fees	8860	467 50	
Management and administration fees	8871		
Rent	8910	13,175 87	
Maintenance and repairs	8960		
Salaries, wages, and benefits (including employer's contributions)	9060		
Property taxes	9180		
Travel (including transportation fees, accomodations, and allowable part of meals)	9200	6,011 52	
Telephone and utilities	9220	3,857 08	
Fuel costs (except for motor vehicles)	9224		
Delivery, freight, and express	9275		
Motor vehicle expenses (not including CCA) (see Chart A)	9281	18,248 94	
Allowance on eligible capital property	9935		
Capital cost allowance (from Area A)	9936	357 39	
Appraisals		7,855 20	
Referral Fees		8,541 87	
Training		451 50	
Other expenses	=	16,848 57	9270 16,848 57
Total business expenses	9368	93,816 81	9369 93,816 81 L
Net income (loss) before adjustments (amount K minus amount L)			9369 130,847 25

Part 6 – Your net Income (loss)

Your share of the amount on line 9369 in Part 5 or the amount from slip T5013		130,847 25	M
Plus : GST/HST rebate for partners received in the year (see Chapter 3 of Guide T4002)	9974		N
Total (amount M plus amount N)		130,847 25	▶ 130,847 25 O
Minus - Other amounts deductible from your share of net partnership income (loss) (from the chart in Part 7 below)			
	9943		P
Net income (loss) after adjustments (amount O minus amount P)		130,847 25	Q
Minus - Business-use-of-home expenses (your share of amount 3 in part 8)	9945	7,484 29	R
Your net income (loss) (amount Q minus amount R)	9946	123,362 96	
Enter this amount on the appropriate line of your income tax and benefit return: business on line 135, professional on line 137, or commission on line 139			

Part 7 – Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

Other amounts deductible from your share of the partnership

(total of the above amounts) Enter this amount on line 9943, in Part 6 above.

Part 8 – Calculation of business-use-of-home expenses

Heat			
Electricity		7,714	43
Insurance		2,086	00
Maintenance			
Mortgage interest		36,303	50
Property taxes		3,791	36
	Subtotal	49,895	29
Minus - Personal-use part		42,411	00
	Subtotal	7,484	29
Plus - Amount carried forward from previous year			
	Subtotal	7,484	29 1
Minus - Net income (loss) after adjustments (from amount Q in Part 6) (If negative, enter "0")		130,847	25 2
Business-use-of-home expenses available to carry forward (amount 1 minus amount 2) (If negative, enter "0")			
Allowable claim (the lesser of amounts 1 or 2 above) (Enter this amount on amount 9945 in Part 6)		7,484	29 3

Details of other partners

Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	

Details of equity

Total business liabilities	9931	
Drawings in 2014	9932	
Capital contributions in 2014	9933	

NOTICE TO READER - I have compiled this statement from information provided by the taxpayer (management). I have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Accordingly, readers are cautioned that these statements may not be appropriate for their purposes.

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

1 Class	2 Undepreciated capital cost (UCC) at the start of year	3 Cost of additions in the year (Areas B and C)	4 Proceeds of dispositions in the year (Areas D and E)	5 * UCC after additions and dispositions (col 2 + 3 - 4)	6 Adjustment for current-year additions (1/2 x (col 3 - 4))	7 Base amount for CCA (col 5 - 6)	8 Rate %	9 CCA for the year (col 7 x 8 or an adjusted amount)	10 UCC at the end of the year (col 5 - 9)
10	287.64			287.64		287.64	30	86.29	201.35
45	9.29			9.29		9.29	45	4.18	5.11
10	23.69			23.69		23.69	30	7.11	16.58
50	19.25			19.25		19.25	55	10.59	8.66
50	27.66			27.66		27.66	55	15.21	12.45
10	327.52			327.52		327.52	30	98.26	229.26
8	678.76			678.76		678.76	20	135.75	543.01
Total CCA claim for the year (enter this amount, minus any personal part and any CCA for business-use-of-home expenses, on line 9936 in Part 5**)								357.39	

* If you have a negative amount in this column, add it to income as a recapture on line 8230, "Other income", in Part 3. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, "Other expenses", in Part 5. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, see Chapter 4 of Guide T4002.

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

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 (col 3 - col 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 (col 3 - col 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	4 Personal part (if applicable)	5 Business part (col 3 - col 4)
Total equipment dispositions in the year 9926				

Note: If you disposed of property from your business in the year, see Chapter 4 of Guide T4002, 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	4 Personal part (if applicable)	5 Business part (col 3 - col 4)
Total building dispositions in the year 9928				

Note: If you disposed of property from your business in the year, see Chapter 4 of Guide T4002, 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.			

T2125 Asset list

Class	Description	Date of acquisition	Net cost ACB		Total proceeds		Type of disposition	Net proceeds		Lesser of cost and proceeds	UCC	
8	Camera	2009/12/31	1,841	26			Full					
8	Total		1,841	26							543	01

T2125Comparative

T2125 - 5 Year Comparative

		2014	2013	2012	2011	2010
Income						
Sales, commissions, or fees		224,664	209,474	182,130	248,840	177,492
Income reported on T4 and T4A slips						
Fees for services						
GST and PST or HST						
Work-in-progress, start of the year						
Quick Method- Sales, commissions and fees						
Net sales, commissions, or fees	8000	224,664	209,474	182,130	248,840	177,492
Reserves deducted last year	8290					
Other income	8230					
Gross income	8299	224,664	209,474	182,130	248,840	177,492
Cost of goods sold						
Opening inventory	8300					
Purchases during the year	8320					
Subcontracts	8360					
Direct wage costs	8340					
Other costs	8450					
Closing Inventory	8500					
Cost of goods sold	8518					
Gross profit	8519	224,664	209,474	182,130	248,840	177,492
Expenses						
Advertising	8521	10,767	5,003	4,847	21,432	23,534
Bad debts	8590					
Business tax, fees, licences, dues, etc.	8760	2,087	1,144	1,907	4,642	1,306
Delivery, freight, and express	9275					
Fuel costs	9224					
Insurance	8690	500	500	500	500	500
Interest	8710	7,650	7,650	7,650		
Maintenance and repairs	8960					
Management and administration fees	8871					
Meals and entertainment	8523	9,473	2,790	2,732	6,691	3,972
Motor vehicle expenses (not including CCA)	9281	18,249	20,979	19,985	22,448	22,676
Office expenses	8810					
Supplies	8811	4,373	3,541	2,378	4,719	1,314
Legal, accounting, and other prof. fees	8860	468		420	560	499
Property taxes	9180					
Rent	8910	13,176	14,178	15,261	12,743	11,016
Salaries, wages, and benefits	9060					
Travel	9200	6,012	2,153	666	3,479	2,308
Telephone and utilities	9220	3,857	4,745	2,751	2,957	5,255
Other expenses	9270	16,849	14,604	16,167	19,663	13,708
Allowance on eligible capital property	9935					
Capital cost allowance	9936	357	508	744	1,132	3,590
Total business expenses	9368	93,817	77,795	76,008	100,965	89,678
Net income (loss) before adjustments	9369	130,847	131,679	106,122	147,875	87,814
Your % of the partnership		100	100	100	100	100
Your share		130,847	131,679	106,122	147,875	87,814
GST/HST rebate for partners received	9974					
Other amounts deductible from your share	9943					
Business-use-of-home expenses	9945	7,484	6,967	5,254	5,331	5,069
Your net income (loss)	9946	123,363	124,712	100,868	142,544	82,745
Details of equity						
Total business liabilities	9931					
Drawings	9932					
Capital contributions	9933					

**Statement of
Business or Professional Activities****Identification**

Your name		Your social insurance number	
Business Name Rowan Smith		Account Number (15 characters) RT	
Business address			
Number Street, P.O. Box		Apartment or suite	
City		Province or territory Postal code	
Fiscal Period From: Year/Month/Day Year/Month/Day 2014/01/01 to: 2014/12/31 Calendar Year		Was 2014 your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Main product or service		Industry code 532490 (see the appendix in Guide T4002)	
Tax shelter identification number TS	Partnership Business Number (9 digits)		Your percentage of the partnership 100.0000 %
Name and address of person or firm preparing this form			
Vancouver, British Columbia V5T 1G7			

Internet business activities

How many Internet webpages and websites does your business earn income from? Enter "0" if none. _____

Provide the main webpage or site address(es) (also known as URL address(es)):

http:// _____

Percentage of your gross income generated from the webpages and websites.

(If no gross income was generated from the Internet, enter "0") _____

%

Part 1 – Business income

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

Gross sales, commissions, or fees (including GST/HST collected or collectible)	14,400	00	A
Minus any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line A above)			(i)
Subtotal (amount A minus amount (i))	14,400	00	B
(For those using the quick method) Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method			(ii)
GST/HST remitted, calculated on (sales, commissions and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by quick method remittance rate			(iii)
Subtotal (amount (ii) minus amount (iii))			(iv)
Adjusted gross sales (amount B plus amount (iv)) - Enter this amount on line 8000 in Part 3 below	14,400	00	C

Part 2 – Professional income

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

Gross professional fees including work-in-progress (WIP) (including GST/HST collected or collectible)			D
Minus any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line D above) and any WIP at the end of the year you elected to exclude (see Chapter 2 of Guide T4002)			(i)
Subtotal (amount D minus amount (i))			E
(For those using the quick method) Government assistance calculated as follows:			
GST/HST collected or collectible on professional fees eligible for the quick method			(ii)
GST/HST remitted, calculated on (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate			(iii)
Subtotal (amount (ii) minus amount (iii))			(iv)
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of Guide T4002)			(v)
Adjusted professional fees (Amount E plus Amount (iv) and (v)) - Enter this amount on line 8000 in Part 3 below			F

Part 3 – Gross business or professional income

Adjusted gross sales (from amount C in Part 1) or adjusted professional fees (from amount F in Part 2)	8000	14,400	00	G
Plus				
Reserves deducted last year	8290			
Other income	8230			
Total of the above lines				H
Gross business or professional income (amount G plus amount H)	8299	14,400	00	
Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, or commission on line 166				

If GST/HST has been remitted and/or an input tax credit has been claimed, do not include GST/HST when you calculate cost of goods sold, expenses or net income (loss) in parts 4 to 6.

Part 4 – Cost of goods sold and gross profit

If you have business income, complete this part. Enter only the business part of the costs.

Gross business income from line 8299 in Part 3 above	14,400	00	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300		
Purchases during the year (net of returns, allowances, and discounts)	8320		
Direct wage costs	8340		
Subcontracts	8360		
Other costs	8450		
Total of the above five lines			
Minus			
Closing inventory (include raw materials, goods in process, and finished goods)	8500		
Cost of goods sold	8518		J
Gross profit (amount I minus amount J)	8519	14,400	00

NOTICE TO READER - I have compiled this statement from information provided by the taxpayer (management). I have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Accordingly, readers are cautioned that these statements may not be appropriate for their purposes.

Part 5 – Net income (loss) before adjustments

Gross profit from line 8519 in Part 4 above, or gross income from line 8299 in Part 3

14,400|00 K

Expenses (enter only the business part)

Advertising	8521		
Meals and entertainment (allowable part only)	8523		
Bad debts	8590		
Insurance	8690		
Interest	8710	1,848	93
Business tax, fees, licences, dues, memberships, and subscriptions	8760		
Office expenses	8810		
Supplies	8811		
Legal, accounting, and other professional fees	8860		
Management and administration fees	8871		
Rent	8910	10,368	00
Maintenance and repairs	8960	896	00
Salaries, wages, and benefits (including employer's contributions)	9060		
Property taxes	9180	110	68
Travel (including transportation fees, accomodations, and allowable part of meals)	9200		
Telephone and utilities	9220	1,908	70
Fuel costs (except for motor vehicles)	9224		
Delivery, freight, and express	9275		
Motor vehicle expenses (not including CCA) (see Chart A)	9281		
Allowance on eligible capital property	9935		
Capital cost allowance (from Area A)	9936		
Other expenses	=		
	9270		
Total business expenses	9368	15,132	31
Net income (loss) before adjustments (amount K minus amount L)			9369 (732 31)

Part 6 – Your net Income (loss)

Your share of the amount on line 9369 in Part 5 or the amount from slip T5013		(732 31)	M
Plus : GST/HST rebate for partners received in the year (see Chapter 3 of Guide T4002)	9974		N
Total (amount M plus amount N)		(732 31)	O
Minus - Other amounts deductible from your share of net partnership income (loss) (from the chart in Part 7 below)			P
	9943		
Net income (loss) after adjustments (amount O minus amount P)		(732 31)	Q
Minus - Business-use-of-home expenses (your share of amount 3 in part 8)			R
	9945		
Your net income (loss) (amount Q minus amount R)		(732 31)	
Enter this amount on the appropriate line of your income tax and benefit return: business on line 135, professional on line 137, or commission on line 139			

Part 7 – Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

Other amounts deductible from your share of the partnership

(total of the above amounts) Enter this amount on line 9943, in Part 6 above.

Part 8 – Calculation of business-use-of-home expenses

Heat		
Electricity		
Insurance		
Maintenance		
Mortgage interest		
Property taxes		
	Subtotal	
Minus - Personal-use part		
	Subtotal	
Plus - Amount carried forward from previous year		
	Subtotal	1
Minus - Net income (loss) after adjustments (from amount Q in Part 6) (If negative, enter "0")		2
Business-use-of-home expenses available to carry forward (amount 1 minus amount 2) (If negative, enter "0")		
Allowable claim (the lesser of amounts 1 or 2 above) (Enter this amount on amount 9945 in Part 6)		3

Details of other partners

Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	

Details of equity

Total business liabilities	9931	
Drawings in 2014	9932	
Capital contributions in 2014	9933	

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2015/06/11

T2125Comparative

T2125 - 5 Year Comparative

		2014	2013	2012	2011	2010
Income						
Sales, commissions, or fees		14,400	3,900	2,600		
Income reported on T4 and T4A slips						
Fees for services						
GST and PST or HST						
Work-in-progress, start of the year						
Quick Method- Sales, commissions and fees						
Net sales, commissions, or fees	8000	14,400	3,900	2,600		
Reserves deducted last year	8290					
Other income	8230					
Gross income	8299	14,400	3,900	2,600		
Cost of goods sold						
Opening inventory	8300					
Purchases during the year	8320					
Subcontracts	8360					
Direct wage costs	8340					
Other costs	8450					
Closing Inventory	8500					
Cost of goods sold	8518					
Gross profit	8519	14,400	3,900	2,600		
Expenses						
Advertising	8521					
Bad debts	8590					
Business tax, fees, licences, dues, etc.	8760					
Delivery, freight, and express	9275					
Fuel costs	9224					
Insurance	8690					
Interest	8710	1,849	1,502	1,045		
Maintenance and repairs	8960	896	2,286	318		
Management and administration fees	8871					
Meals and entertainment	8523					
Motor vehicle expenses (not including CCA)	9281					
Office expenses	8810					
Supplies	8811					
Legal, accounting, and other prof. fees	8860					
Property taxes	9180	111	128			
Rent	8910	10,368	9,831	9,556		
Salaries, wages, and benefits	9060					
Travel	9200					
Telephone and utilities	9220	1,909	1,927			
Other expenses	9270					
Allowance on eligible capital property	9935					
Capital cost allowance	9936					
Total business expenses	9368	15,132	15,674	10,919		
Net income (loss) before adjustments	9369	(732)	(11,774)	(8,319)		
Your % of the partnership		100	100	100	100	100
Your share		(732)	(11,774)	(8,319)		
GST/HST rebate for partners received	9974					
Other amounts deductible from your share	9943					
Business-use-of-home expenses	9945					
Your net income (loss)	9946	(732)	(11,774)	(8,319)		
Details of equity						
Total business liabilities	9931					
Drawings	9932					
Capital contributions	9933					

2014 Slip Summary

NAME:

SIN:

T4RSP Slips - Feuilles T4RSP

Description

1

Total

Leede
Financial

Withdrawal payments

22

38,959.29

38,959.29

Income tax deducted

30

11,687.79

11,687.79

RRSP Contributions - Cotisation versée au

Description

1

Total

Coast Capital

Contribution period

January 1,
2015 to March

Contribution to own RRSP

15,000.00

15,000.00

T5008 Slips - Feuilles T5008

Transaction type

1

Total

% reported by taxpayer

Shares and

100.0

2015 Instalments

Requirement to pay instalments

Quarterly instalment payments are required if, in 2015 and **either** 2014 or 2013, your **net tax owing** is more than \$3,000 (\$1,800 for Québec residents). Only one instalment payment is required if your chief source of income in 2015 is from farming or fishing and your net tax owing in each of 2015, 2014 and 2013 is more than \$3,000 (\$1,800 for Québec residents).

Is farming or fishing your chief source of income?

☐ Yes ☐ No

Instalment base details

	2015 Estimate	2014	2013
Net federal tax (line 420)		29,069 37	17,488 82
OAS repayment (line 422)			
Provincial or territorial tax (line 428 plus line 432)		13,391 36	7,028 60
Total payable		42,460 73	24,517 42
Total income tax deducted (line 437 plus line 439)		11,687 79	
Refundable abatements (line 440 plus line 441)			
Refundable medical expense supplement (line 452)			
Refund of investment tax credit (line 454)			
Part XII.2 trust tax credit (line 456)			
Provincial or territorial tax credits (line 479)			
Total credits		11,687 79	
Net tax owing (total payable minus total credits)		30,772 94	24,517 42
Net tax owing		30,772 94	24,517 42
CPP payable on self-employment earnings		4,851 00	4,712 40
Total tax payable		35,623 94	29,229 82

Instalment payment options

- ☐ quarterly based on estimated 2015 instalment base
☐ quarterly based on 2014 instalment base
☒ quarterly based on 2013 and 2014 instalment base
☐ December 31 payment if chief source of income is from farming or fishing
☐ instalments are not required

Instalment payments

March 15, 2015	7,307 46
June 15, 2015	7,307 46
September 15, 2015	10,504 51
December 15, 2015	10,504 51
Total	35,623 94
December 31, 2015 (Farmers and fisherman only)	
March 15, 2016	8,905 98

Other credits

Volunteer firefighters' amount – line 362

Do you wish to claim this credit?

☐ Yes

☒ No

Volunteer firefighters' amount

Public transit passes amount - line 364

Amounts for public transit passes from your T4 slips

Amounts for public transit passes from your spouse or common law partner's T4 slips

Amounts for public transit passes not included on your or your spouse or

common-law partner's T4

Amounts for public transit passes from your dependant children (under age 19)

Total of lines 1, 2, 3 and 4

Amount claimed by your spouse or common-law partner %

Enter this amount on line 364 of Schedule 1

1

2

3

4

5

6

7

Home buyers' amount - line 369

Do you qualify for the home buyers' amount?

☐ Yes

☒ No

Home buyers' credit

Amount claimed by another individual

Home buyers' amount

Search and rescue volunteers' amount – line 395

Do you wish to claim this credit?

☐ Yes

☒ No

Search and rescue volunteers' amount

Total income tax deducted - line 437

T4 slips

T4A slips

T4A (OAS) slip

T4A (P) slip

T4A (RCA) slip

T4E slip

T4RIF slips

T4RSP slips

T5013 slips

T1032 line P - Pension Transferee

Québec tax deducted (if not filing Québec return)

Subtotal

Less: T1032 line P - Pensioner

Total

11,687 79

11,687 79

11,687 79

Tax paid by instalments - line 476

Payment date	Description	Amount
	Instalments	30,000 00
Total tax paid by instalments		30,000 00

RRSP/PRPP

RRSP/PRPP deduction

RRSP contributions

Verify unused amount from Box B Notice of Assessment or enter it as 'Prior to 2014'.

Description	Contribution period	Contributions made to	
		Own RRSPs	Spousal RRSPs
Coast Capital	January 1, 2015 to March 2, 2015	15,000 00	
	March 4 to December 31, 2014		
	Subtotal	15,000 00	

PRPP Contributions

Description	Contribution period	Employee Contributions	
		Made to Own PRPP	
	January 1, 2014 to December 31, 2014		
	Subtotal		
PRPP employer contributions: January 1, 2014 to December 31, 2014 (amount from your PRPP contribution receipts) - report on line 205			

Total RRSP/PRPP contributions

	Contributions made to	
	Own RRSP/PRPP	Spousal RRSPs
RRSP contributions	15,000 00	
PRPP contributions		
	Subtotal	
Less: Designated Home Buyers' Plan (HBP) repayment		
Designated Lifelong Learning Plan (LLP) repayment		
Non-deductible contributions due to HBP or LLP withdrawal		
Refund of undeducted contributions included above		
Total RRSP/PRPP contributions	15,000 00	

Saskatchewan Pension Plan (SPP) contributions

Contribution period

	Own SPP		Spousal SPP	
Prior to 2014 (amount C/F)				
First 60 days of 2014 (amount C/F)				
(Same rule as RRSP above)				
March 4, 2014 to December 31, 2014				
January 1, 2015 to March 2, 2015				
		Subtotal		
Less: Non-deductible contributions				
Refund of undeducted contributions included above				
Total SPP contributions				
RRSP/PRPP deduction limit		49,957 00		
SPP deduction limit				
Own SPP 2,500 00 Spousal SPP		2,500 00		
SPP deduction				

RRSP/PRPP deduction limit

Option 1: Enter limit from 2013 Notice of (Re)Assessment**Option 2:** Calculate the limit

2013 earned income	112,936	X 18%	20,328	A
Lesser of A or \$24,270			20,328	
Less: Pension adjustment from 2013 T4/T4A slips				
2014 past service pension adjustment				
Plus: 2014 pension adjustment reversal from T10 slip				
		Subtotal	20,328	
Plus: Unused RRSP/PRPP deduction room from 2013			29,629	
RRSP/PRPP deduction limit for 2014			49,957	

RRSP/PRPP summary

2014 RRSP/PRPP deduction limit	49,957
--------------------------------	--------

RRSP/PRPP deduction

Eligible income transferred to your RRSP/PRPP			
	Subtotal	49,957	49,957 B
RRSP/PRPP contributions to March 2, 2015			15,000 C
RRSP/PRPP deduction (lesser of lines B and C)			15,000 D
RRSP/PRPP contributions carried forward to 2015 (C - D)			
SPP contributions carried forward			

RRSPLimit

RRSP deduction limit

2015 RRSP deduction limit

2014 earned income from line 23 below	122,630	x 18%	22,073	A
Lesser of A or \$24,930			22,073	
Less: 2014 pension adjustment				
2015 past service pension adjustment				
Plus: 2015 pension adjustment reversal from T10 slip				
Subtotal			22,073	
2014 RRSP deduction limit		49,957		
Less: 2014 RRSP and SPP deduction		15,000		
Contributions to foreign retirement plan (RC267/RC268/RC269)				
Unused RRSP deduction room		34,957	34,957	
2015 RRSP deduction limit			57,030	
Less: RRSP contributions you made but did not deduct on your 2014 return				
Additional RRSP contributions you can make and deduct on your 2015 return			57,030	

2014 earned income

The line numbers in brackets below refer to the numbers on your 2014 return where you reported your income.

Employment earnings (lines 101 and 104)				1	
Annual union, professional, or like dues (line 212) that relate to your employment earnings		2			
Employment expenses (line 229) that relate to your employment earnings	+		3		
Add lines 2 and 3	=		-	4	
Line 1 minus line 4 (if negative, enter '0')	=				5
Net income from a business you carried on alone or as an active partner (lines 135 to 143)	+	122,630			6
Disability payments you received from the Canada or Quebec Pension Plan (line 152)	+				7
Royalties for a work or invention of which you were the author or inventor (line 104)	+				8
Net rental income from real property (line 126)	+				9
Support payments that you include in income for the year (line 128)	+				10
Net research grants you received (line 104)	+				11
Employee profit-sharing plan allocation (line 104)	+				12
Unemployment benefit plan payments (line 104)	+				13
Income contributed to an amateur athlete trust in 2014	+				14
Other income	+				15
Add lines 5 to 15	=	122,630			16
Current-year loss from a business you carried on alone or as an active partner (lines 135 to 143)	+				17
Amount included at line 6 above that represents the taxable portion of gains on the disposition of eligible capital property	+				18
Current-year rental loss from real property (line 126)	+				19
Support payments that you deduct for the year (line 220)	+				20
Other deductions	+				21
Add lines 17 to 21	=				22
Earned income - Pre-bankruptcy	+				23
2014 earned income (line 16 minus line 22 plus line 23)	=	122,630			24

Self-Employment Income

Summary of business income

Name of business	Gross Income	Net Income
	224,664 06	123,362 96
	14,400 00	(732 31)
Sub-totals	239,064 06	122,630 65
Communal Income reported on T3 slips		
Foreign Business Income reported on T3 slips		
Income (loss) from resource activities		
Totals	239,064 06	122,630 65

Summary of commission income from T2125 forms

Name of business	Gross Income	Net Income
Totals	<NIL>	<NIL>

Summary of professional income from T2125 forms

Name of business	Gross Income	Net Income
Totals	<NIL>	<NIL>

Summary of farming income from T2042 and T1164 forms

Name of farm	Gross Income	Net Income
Sub-totals	<NIL>	<NIL>
Add back: Restricted farm loss? No		
Totals		

Farming income/loss from limited or non-active partnerships:

Reported on T5013 slips	
Other	
Total farming income/loss from limited or non-active partnerships	

Summary of fishing income from T2121 forms

Name of boat	Gross Income	Net Income
Totals	<NIL>	<NIL>

Fishing income/loss from limited or non-active partnerships:

Reported on T5013 slips	
Other	
Total fishing income/loss from limited or non-active partnerships	

Summary of Rental Income

Address of property		Gross Income		Net Income	
Totals		<NIL>		<NIL>	

SIN:	Name:	Date: 2015/06/11
Notice Info	The preparer, discounter or trustee information on this return does not match the information in Options Environment. To update the preparer information on this return, open the Info form, right click, and select "Update preparer information".	
Notice T1	Tax owing must be remitted to CRA by April 30th to avoid penalties.	
Notice T1	This return should be filed by June 15th to avoid late filing penalties.	
Notice Instalments	Taxpayer must make quarterly instalment payments.	
Memo T2125#1	Industry code for Rowan Smith, Mortgage Broker: "The CRA requires NAICS code be reviewed every year to ensure the code best reflects the activities of the corporation in the year."	
Memo T2125#2	Industry code for Rowan Smith: "The CRA requires NAICS code be reviewed every year to ensure the code best reflects the activities of the corporation in the year."	
Memo T657	Column C - 2001 to 2004: "Calculation of carryforward amount has been changed by the CRA (see description in Column C of Chart 1). Please verify this amount."	

Carryforward Summary

	Beginning balance	End balance
RRSP		
RRSP deduction limit	49,957 00	57,030 00
Undeducted RRSP contributions		
Losses		
Net capital	3,250 00	3,250 00
Non-capital		
Farming or fishing		
Restricted farm		
Limited partnership		
Listed personal property		
Business year-end changes		
Additional business income		
Capital gains		
Capital gains reserve		
Capital gains deduction		
Capital gains deduction claimed		
Eligible taxable capital gains after 1984		
Allowable business investment losses after 1984		
Investment expenses claimed in previous years	9,384 90	9,384 90
Investment income claimed in prior years	2,512 53	2,512 53
Capital gains exemption available	400,000 00	400,000 00
Provincial amounts		
Provincial tuition and education amounts		
Provincial resource tax credit and rebates		
Labour-sponsored funds tax credit		
Saskatchewan graduate retention program tuition rebate		
Saskatchewan mineral exploration tax credit		
Provincial venture capital tax credit		
Alberta stock savings plan tax credit		
Saskatchewan Pension Plan contributions		
Provincial equity tax credit		
Manitoba tuition fee income tax rebate		
Manitoba mineral exploration tax credit		
New Brunswick Small Business Investor tax credit		
Newfoundland and Labrador Resort Property Investment tax credit		
Other unused amounts		
Business use of home expenses		
Charitable donations		
Cultural and ecological gifts		
US donations available for carryforward		
Tuition and education amounts		
Interest on student loans		
Moving expenses		
Pre-1990 past service RPP contributions		
Minimum tax carryover		
Business foreign tax credits		
Labour-sponsored funds tax credit		
Investment tax credits		

Summary

2014 Tax Summary (Federal)

Total income

Employment *	101	
Old Age Security	113	
CPP/QPP benefits	114	
Other pensions	115	
Split-pension amount	116	
Universal Child Care Benefit	117	
Employment Insurance	119	
Taxable dividends	120	
Interest	121	
Limited partnership	122	
RDSP	125	
Rental	126	
Taxable capital gains	127	
Support payments	128	
RRSP	129	38,959
Other	130	
Self-employment *	135	122,631
Workers' compensation and social assistance	147	
Total income	150	161,590

Net income

RPP	207	
RRSP *	208	15,000
Split-Pension Deduction	210	
Union and professional dues	212	
UCCB repayment	213	
Child care expenses	214	
Disability supports deduction	215	
Business investment loss	217	
Moving expenses	219	
Support payments	220	
Carrying charges and interest	221	
CPP/QPP/PIPP *	222	2,426
Exploration and development	224	
Employment expenses	229	
Social benefits repayment	235	
Other deductions *	231	
Net income	236	144,164

Taxable income

Canadian Forces personnel	244	
Home relocation loan	248	
Security options deductions	249	
Other payments deduction	250	
Losses of other years *	251	
Capital gains deduction	254	
Northern residents	255	
Additional deductions	256	
Taxable income	260	144,164

2015 Estimated

GST/HST credit	Rowan	
Provincial tax credit		
Child Tax Benefit		
RRSP contribution limit		57,030.00

* More than one line is considered

Non-refundable tax credits

Basic personal amount	300	11,138
Age amount	301	
Spouse / eligible dependant *	303	
Amount for children	367	
Infirm/caregiver *	306	
CPP/QPP/PIPP/EI *	308	2,426
Volunteer firefighters' amount*	362	
Canada employment amount	363	
Public transit passes amount	364	
Children's fitness amount	365	
Children's arts amount	370	
Home buyers/Home renovation *	369	
Adoption expenses	313	
Pension income amount	314	
Disability amount	316	
Transfers *	318	
Interest on student loans	319	
Tuition / education	323	
Medical expenses	332	
Subtotal	335	13,564
Credit at 15%	338	2,035
Donations and gifts	349	23
Non-refundable tax credits	350	2,057

Total payable

Federal tax	404	31,126
Non-refundable tax credits	350	2,057
Family tax cut	423	
Dividend tax credit	425	
Min. tax carry-over/other *	426	
Basic federal tax	429	29,069
Non resident surtax		
Foreign tax credits / other	405	
Federal tax	406	29,069
Political/inv. tax credit/other *	410	
Labour-sponsored tax credit	414	
Alternative minimum tax	417	
WITB Prepayment (RC210)	415	
Special Taxes	418	
Net federal tax	420	29,069
CPP contributions payable	421	4,851
EI self-employment	430	
Social benefits repayment	422	
Provincial/territorial tax	428	13,391
Total payable	435	47,312

Total credits

Income tax deducted *	437	11,688
QC or YT abatement *	440	
CPP/EI overpayment *	448	
Medical expense supplement	452	
WITB (Schedule 6)	453	
Other credits *	454	
GST/HST rebate	457	
Instalments	476	30,000
Provincial tax credits	479	
Total credits	482	41,688

Balance owing (refund)

		5,624
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Combined balance (refund)

5,624

Prepared without audit or verification based on information provided by the taxpayer.

2014 Tax Return Summary

Taxpayer personal information SIN _____ Name _____ Care of _____ Street address _____ Apt # _____ P.O. Box, R.R. _____ City _____ Province _____ Postal code _____ Home phone _____ Birthdate _____ Marital status _____		Spousal information SIN _____ Name _____ Birthdate _____ Filing Province of residence on 2014/12/31 _____ British Columbia EFILE this return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Is return discounted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Use preparer address for: _____ Nothing	
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Total income

RRSP income (from all T4RSP slips)	129	38,959	29	
Self-employment income				
Business income	Gross 162	239,064	06	
	Net 135	122,630	65	
Total income	150	161,589	94	▶ 161,589 94

Net income

RRSP deduction /pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208	15,000	00	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	222	2,425	50	
Add lines 207 to 224, 229, 231 and 232.	233	17,425	50	▶ 17,425 50
Net income	236	144,164	44	

Taxable income

Taxable income 260 144,164|44

Non-refundable tax credits

Basic personal amount	claim \$11,138 300	11,138	00	
CPP or QPP contributions on self-employment and other earnings	310	2,425	50	•
Add lines 1 to 26	335	13,563	50	

Multiply the amount on line 26 by 15%

		=	338	2,034	52
Donations and gifts	150 00	Credit	349	22	50

Total federal non-refundable tax credits: 27 and 28. 350 2,057|02

Refund or Balance owing

	Net federal tax.	420	29,069	37	
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		421	4,851	00	
Provincial or territorial tax		428	13,391	36	
	Total payable	435	47,311	73	•
Total income tax deducted (from all information slips)	437	11,687	79	•	
Tax paid by instalments	476	30,000	00	•	
Total credits	482	41,687	79	▶ 41,687 79	
	Total payable minus total credits		5,623	94	
Balance owing	485	5,623	94	•	

2015 Estimated

RRSP contribution limit			57,030	00	
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Prepared without audit or verification based on information provided by the taxpayer.

Comparative

Comparative Tax Summary (Federal)

	2014	2013		2014	2013
Total income			Non-refundable tax credits		
Employment *	101		Basic personal amount	300	11,138
Old Age Security	113		Age amount	301	
CPP/QPP benefits	114		Spouse/eligible dependant *	303	
Other pensions	115		Amount for children	367	
Split-pension amount	116		Infirm dependants	306	
Universal Child Care Benefit	117		CPP/QPP/PPIP/EI *	308	2,426
Employment Insurance	119		Volunteer firefighters' amount*	362	
Taxable dividends	120		Canada employment amount	363	
Interest	121		Public transit passes amount	364	
Limited partnership	122		Children's fitness amount	365	
RDSP	125		Children's arts amount	370	
Rental	126		Home buyers/Home renovation *	369	
Taxable capital gains	127		Adoption expenses	313	
Support payments	128		Pension income amount	314	
RRSP	129	38,959	Disability amount	316	
Other	130		Transfers *	318	
Self-employment *	135	122,631	Interest on student loans	319	
Workers' compensation and social assistance	147		Tuition/education	323	
Total income	150	161,590	Medical expenses	332	
			Subtotal	335	13,564
Net income			Credit at 15%	338	2,035
RPP	207		Donations and gifts	349	23
RRSP *	208	15,000	Non-refundable tax credits	350	2,057
Split-Pension Deduction	210		Total payable		
Union and professional dues	212		Federal tax	404	31,126
UCCB repayment	213		Non-refundable tax credits	350	2,057
Child care expenses	214		Family tax cut	423	
Disability supports deduction	215		Dividend tax credit	425	
Business investment loss	217		Min. tax carry-over/other *	426	
Moving expenses	219		Basic federal tax	429	29,069
Support payments	220		Non resident surtax		
Carrying charges and interest	221	400	Foreign tax credits/other		
CPP/QPP/PPIP *	222	2,426	Federal tax	406	29,069
Exploration and development	224		Political/inv. tax credit *	410	
Employment expenses	229		Labour-sponsored tax credit	414	
Social benefits repayment	235		Alternative minimum tax	417	
Other deductions *	231		WITB (RC210)	415	
Net income	236	144,164	Special Taxes	418	
			Net federal tax	420	29,069
Taxable income			CPP contributions payable	421	4,851
Canadian Forces Personnel	244		EI self-employment	430	
Home relocation loan	248		Social benefits repayment	422	
Security options deductions	249		Provincial/territorial tax	428	13,391
Other payments deduction	250		Total payable	435	47,312
Losses of other years *	251		Total credits		
Capital gains deduction	254		Income tax deducted *	437	11,688
Northern residents	255		QC or YT abatement *	440	
Additional deductions	256		CPP/EI overpayment *	448	
Taxable income	260	144,164	Medical expense supplement	452	
			WITB (Schedule 6)	453	
2015 Estimated			Other credits	454	
GST/HST credit			GST/HST rebate	457	
Child Tax Benefit			Instalments	476	30,000
RRSP contribution limit		57,030	Provincial tax credits	479	
* More than one line is considered			Total credits	482	41,688
			Balance owing (refund)	5,624	29,230

NRTC

Comparative NRTC Summary

Non-refundable tax credits

	Federal 2014	Provincial			
		2014	2013	2012	2011
		BC	BC	BC	BC
Basic personal amount	11,138.00	9,869.00	10,276.00	11,354.00	11,088.00
Age amount (if you were born in 1949 or earlier)					
Spouse or common-law partner amount					
Amount for an eligible dependant					
Amount for children born in 1997 or later					
Amount for infirm dependants age 18 or older					
Amount for dependent children born 1996 or later					
Senior supplementary amount (if born in 1949 or earlier)					
Amount for young children					
CPP or QPP contributions					
CPP or QPP contributions on self-employment and other earnings	2,425.50	2,425.50	2,356.20	2,306.70	2,217.60
Employment Insurance premiums					
Volunteer firefighters' amount					
Search and rescue volunteers' amount					
Child care amount					
Canada employment amount					
Public transit passes amount					
Children's fitness amount					
Fitness amount					
Children's arts amount					
Home buyers' amount					
Adoption Expenses					
Pension income amount					
Caregiver amount					
Disability amount					
Disability amount transferred from a dependant					
Teacher school supply amount					
Sport and recreational expenses for children					
Interest paid on your student loans					
Tuition and education amounts					
Tuition and education amounts transferred from a child					
Graduate exemption amount					
Amounts transferred from your spouse or common-law partner					
Family tax benefit					
Allowable portion of medical expenses					
Subtotal	13,563.50	12,294.50	12,632.20	13,660.70	13,305.60
Credit	2,034.52	622.10	639.19	691.23	673.26
Donations and gifts	22.50	7.59	5.06	54.22	61.57
Non-refundable tax credits	2,057.02	629.69	644.25	745.45	734.83

5 Year Tax Summary (Federal)

	2014	2013	2012	2011	2010
Total income					
Employment *	101				
Old Age Security	113				
CPP/QPP benefits	114				
Other pensions	115				
Split-pension amount	116				
Universal Child Care Benefit	117				
Employment Insurance	119				
Taxable dividends	120				129
Interest	121		112	0	2
Limited partnership	122				(401)
RDSP	125				
Rental	126				
Taxable capital gains	127				688
Support payments	128				
RRSP	129	38,959			
Other	130				2,813
Self-employment *	135	122,631	112,937	92,552	142,543
Workers' compensation and social assistance	147				82,747
Total income	150	161,590	112,937	92,664	142,544
Net income					
RPP	207				
RRSP *	208	15,000	10,000	14,894	18,800
Split-pension deduction	210				
Union and professional dues	212				
UCCB repayment	213				
Child care expenses	214				
Disability supports deduction	215				
Business investment loss	217				
Moving expenses	219				
Support payments	220				
Carrying charges and interest	221	400	400	440	40
CPP/QPP/PIIP *	222	2,426	2,356	2,307	2,218
Exploration and development	224				
Employment expenses	229				
Social benefits repayment	235				
Other deductions *	231				
Net income	236	144,164	100,181	89,957	124,992
Taxable income					
Canadian Forces personnel	244				
Home relocation loan	248				
Security options deductions	249				
Other payments deduction	250				
Losses of other years *	251				
Capital gains deduction	254				
Northern residents	255				
Additional deductions	256				
Taxable income	260	144,164	100,181	89,957	124,992

2014

2013

2012

2011

2010

Non-refundable tax credits

Basic personal amount	300	11,138	11,038	10,822	10,527	10,382
Age amount	301					
Spouse / eligible dependant *	303					
Amount for children	367					
Infirm/caregiver *	306					
CPP/QPP/PPIP/EI *	308	2,426	2,356	2,307	2,218	2,163
Volunteer firefighters' amount*	362					
Canada employment amount	363					
Public transit passes amount	364					
Children's fitness amount	365					
Children's arts amount	370					
Home buyers' amount	369					
Adoption expenses	313					
Pension income amount	314					
Disability amount	316					
Transfers *	318					
Interest on student loans	319					
Tuition / education	323					
Medical expenses	332					
Subtotal	335	13,564	13,394	13,129	12,745	12,545
Credit at 15%	338	2,035	2,009	1,969	1,912	1,913
Donations and gifts	349	23	15	117	132	8
Non-refundable tax credits	350	2,057	2,024	2,086	2,044	1,921

Total payable

Federal tax	404	31,126	19,513	16,983	26,266	11,427
Non refundable tax credits	350	2,057	2,024	2,086	2,043	1,889
Family tax cut	423					
Dividend tax credit	425					23
Min. tax carry-over/other *	426					
Basic federal tax	429	29,069	17,489	14,897	24,223	9,515
Non resident surtax						
Foreign tax credits / other *	405					
Federal tax	406	29,069	17,489	14,897	24,223	9,515
Political/inv. tax credit/other *	410					
Labour-sponsored tax credit	414					
Alternative minimum tax	417					
WITB (RC210)	415					
Special Taxes	418					
Net federal tax	420	29,069	17,489	14,897	24,223	9,515
CPP contributions payable	421	4,851	4,712	4,613	4,435	4,326
EI self-employment	430					
Social benefits repayment	422					
Provincial/territorial tax	428	13,391	7,029	5,739	10,745	2,725
Total payable	435	47,312	29,230	25,249	39,404	16,566

Total credits

Income tax deducted *	437	11,688				
QC or YT abatement *	440					
CPP/EI overpayment *	448					
Medical expense supplement	452					
WITB (Schedule 6)	453					
Other credits *	454					
GST / HST rebate	457					
Instalments	476	30,000				
Provincial tax credits	479					
Total credits	482	41,688				
Balance owing (refund)		5,624	29,230	25,249	39,404	16,566

* More than one line is considered

June 11, 2015

Dear |

We have transmitted your return electronically to Canada Revenue Agency (CRA) using the EFILE system. The enclosed copy of your 2014 income tax return is for your records. We have prepared your return based on the information you provided to us. Keep all information slips, receipts, and other documents for six years, in case CRA asks to see them.

Your return shows a balance owing of \$5,623.94 that must be paid on or before April 30, 2015. You can pay the balance at most financial institutions using form T7DR(A). Alternately, you can mail form T7DR(A) and a cheque, made out to the Receiver General, to CRA. Please write your social insurance number on the back of your cheque.

We have calculated that you will need to make tax instalment payments this year totalling \$35,623.94. Please remit these payments to CRA according to the following schedule:

March 15, 2015	\$ 7,307.46
June 15, 2015	\$ 7,307.46
September 15, 2015	\$10,504.51
December 15, 2015	\$10,504.51
March 15, 2016	\$ 8,905.98

Your RRSP deduction limit for 2015 is \$57,030.

If you have any questions about your income tax return, please contact me at |

Sincerely yours,

Enclosure