

Canada Revenue
AgencyAgence du revenu
du Canada**Information Return for Electronic Filing of
an Individual's Income Tax and Benefit Return****Protected B**
when completed**Tax Year : 2013**

- The information found on this form corresponds to the tax year indicated on the right.
- Before you complete this form, read the information and instructions on the back.
- **Parts A, B, E, F, and G of this form must be completed.** Parts C and D are optional.
- The individual (or legal representative) identified in Part A must sign Part E.
- Part G are to be completed by your electronic filer once the return has been submitted.

Part A - Identification and address as shown on your return (mandatory)

First name KRISHNA		Last name BROWN		Social insurance number 726 130 446	
Mailing address: Apt. No. - Street No. Street name AGAR SCHNEIDER & LETT, 3105 37TH AVENUE					
P.O. Box	R.R.	City VERNON	Prov./Terr. BC	Postal code V1T 2Y3	

Part B - Declaration of amounts from your General Income Tax and Benefits Return (mandatory)

Enter the following amounts from your return, if applicable:					
Total income (line 150)	21,827		36		
Taxable income (line 260)	21,138		71	Refund (line 484)	
Total federal non-refundable tax credits (line 350 of Schedule 1)	2,045		16	or Balance owing (line 485)	1,574
					71

Part C - Alternative address authorization (optional)

Complete this part if you want us to mail your notice of assessment and your tax refund, or only your notice of assessment, to you at the address of the electronic filer named in Part F. Tick the appropriate box to tell us which information to mail to the electronic filer's address.

☐ 2013 notice of assessment and tax refund **or** ☐ 2013 notice of assessment

Part D - Authorizing an electronic filer to represent you (optional)

☒ I authorize the Canada Revenue Agency to deal with the electronic filer named in Part F as my representative for income tax matters of my tax return. This authorization will expire on _____. Read page 2 of this form for more details.

If you do not show an expiry date, this authorization **will remain in effect** until you, the undersigned, cancel it.

Signature (individual identified in Part A or legal representative)	Name and title of legal representative	Date 2014/04/04
---	--	---------------------------

Part E - Declaration and authorization (mandatory)

I declare that the information entered in Part A and the amounts shown in Part B above are correct and complete, and fully disclose my income from all sources. I also declare that I have read the information on the back of this form, and I authorize the electronic filer identified in Part F is filing my return. I allow this electronic filer to communicate with the Canada Revenue Agency to correct any errors or omissions.

Signature (individual identified in Part A or legal representative)	Name and title of legal representative	Date 2014/04/04
---	--	---------------------------

Part F - Electronic filer identification (mandatory)

By signing Part E above, the individual in Part A authorizes the following person or firm to electronically file his or her return. Part E **must be signed** before the return is electronically transmitted.

Name of person or firm : **AGAR SCHNEIDER & LETT**

Electronic filer number : **B3169**

Part G - Document control number or confirmation number (mandatory)

Enter the document control or confirmation number for the individual's electronic record:

B31693P4ET45K

Canada Revenue
AgencyAgence du revenu
du Canada**T1 GENERAL 2013****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 KRISHNA		
Last name BROWN		
Care of AGAR SCHNEIDER & LETT		
Mailing address: Apt No – Street No Street name 3105 37TH AVENUE		
PO Box	RR	
City VERNON	Prov./Terr. BC	Postal Code V1T 2Y3

Information about you

Enter your social insurance number (SIN)	726 130 446
Enter your date of birth:	Year/Month/Day 1972/03/10
Your language of correspondence:	English ☐ Français ☐
Votre langue de correspondance :	☒ ☐

Is this return for a deceased person?

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

Your marital status on December 31, 2013

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

1 ☒ Married	2 ☐ Living common-law	3 ☐ Widowed
4 ☐ Divorced	5 ☐ Separated	6 ☐ Single

Information about your residence

Enter your province or territory of residence on December 31, 2013 :	British Columbia
If your province or territory of residence changed in 2013, enter the date of your move:	
Is your home address the same as your mailing address ?	☐ Yes ☐ No
Enter 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 2013, enter the province or territory of self-employment:	BRITISH COLUMBIA
If you became or ceased to be a resident of Canada for income tax purposes in 2013, enter the date of:	
Month/Day	Month/Day
entry	or departure

Information about your spouse or**common-law partner** (if you ticked box 1 or 2 above)

Enter his or her social insurance number:	723 847 604
Enter his or her first name:	DAVID
Enter his or her net income for 2013 to claim certain credits:	62,145.38
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 2013:	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, 2013?

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.

Goods and services tax/harmonized sales tax (GST/HST) credit application

See the guide for details.

Are you applying for the GST/HST credit (including any related provincial credit)?

Yes ☐ 1 No ☒ 2

Please answer the following question

Did you own or hold foreign property at any time in 2013 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 2013, see the "Foreign income" section in the guide.

Your guide contains valuable information to help you complete your return.

When you come to a line on the return that applies to you, look up the line number in the guide for more information.

As a Canadian resident, you have to report your income from all sources both inside and outside Canada.

Total income

Employment income (box 14 on all T4 slips)				101	14,878	13	
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	11,592	00	Net	126	(6,008 41)
Taxable capital gains (attach Schedule 3)					127		
Support payments received	Total	156			Taxable amount	128	
RRSP income (from all T4RSP slips)					129		
Other income	Specify:				130		
Self-employment income							
Business income	Gross	162	23,107	20	Net	135	12,957 64
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	21,827 36

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	21,827	36
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		
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 47 25
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)			222 641 40 •
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	688	65 ▶
Line 150 minus line 233 (if negative, enter "0").			234 21,138 71
This is your net income before adjustments .			
Social benefits repayment (if you reported income on line 113, 119, or 146, see Line 235 in the guide)			235 •
Use the federal worksheet to calculate your repayment.			235
Line 234 minus line 235 (if negative, enter "0").			236 21,138 71
This is your net income .			

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244		
Employee home relocation loan deduction (box 37 on all T4 slips)	248		
Security options deductions	249		
Other payments deduction (if you reported income on line 147, see Line 250 in the guide)	250		
Limited partnership losses of other years	251		
Non-capital losses of other years	252		
Net capital losses of other years	253		
Capital gains deduction	254		
Northern residents deductions (attach Form T2222)	255		
Additional deductions	Specify:		256
Add lines 244 to 256.	257		▶
Line 236 minus line 257 (if negative, enter "0")			260 21,138 71
This is your taxable income .			

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 65 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	1,125	65
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421	1,282	80
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	160	45
Add lines 420, 421, 430, 422, and 428.	This is your total payable .		435 2,568 90 •
Total income tax deducted	437	994	19 •
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		•
Provincial or territorial credits (attach Form 479 if it applies)	479		•
Add lines 437 to 479.	These are your total credits .		482 994 19 ▶ 994 19
Line 435 minus line 482	This is your refund or balance owing .		1,574 71

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** 1,574 71 •

Amount enclosed **486** _____ •

Attach to page 1 a **cheque** or **money order** payable to the Receiver General, or make your payment online (go to www.cra.gc.ca/mypayment). Your payment is due no later than April 30, 2014.

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

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

Income tax refund, GST/HST credit and CCTB and any related provincial and territorial payments, WITB advance payments, and any other deemed overpayment of tax, and UCCB. To start direct deposit or to change 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	Institution number	Account number
460 _____ (5 digits)	461 _____ (3 digits)	462 _____ (maximum 12 digits)

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 (250) 260-6590

Date 2014/04/04

490 ☒

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

Name **AGAR SCHNEIDER & LETT**

Telephone (250) 545-7117

EFILE number (if applicable): **489** B3169

**Do not use
this area**

487 _____

488 _____

Canada Revenue
AgencyAgence du revenu
du Canada

Statement of Real Estate Rentals

Protected B
when completed

Identification	
Your name KRISHNA BROWN	Your social insurance number 726 130 446
Fiscal period: 2013/01/01 to: 2013/12/31	Final year of rental operation? Yes ☒ No ☐
Name and address of person or firm preparing this form AGAR SCHNEIDER & LETT 3105 37TH AVENUE VERNON, British Columbia V1T2Y3	Partnership Business Number (9 digits)
Account Number (15 characters) RT	Tax shelter identification number
Your % of ownership 100.0000 %	Industry code 531111

Income

Number	Street, P.O. Box	Apartment or suite	# of units	Gross rents
Address	7382 L&A ROAD			
City	VERNON	Province BC	Postal code V1B 3S6	2,712 00
Address				
City		Province	Postal code	
Enter the total of your gross rents				8141 2,712 00
Other related income (for example, premiums and leases, sharecropping)				8230
Gross rental income - Enter this amount on line 160 of your income tax and benefit return				8299 2,712 00 a

Expenses

Personal use percentage

	Total expense	50.00 % Personal portion
Advertising	8521	
Insurance	8690 600 50	300 25
Interest	8710 9,909 15	4,954 58
Office expenses	8810	
Legal, accounting, and other professional fees	8860	
Management and administration fees	8871	
Maintenance and repairs	8960 1,352 95	
Salaries, wages, and benefits (including employer's contributions)	9060	
Property taxes	9180 587 62	293 81
Travel	9200	
Utilities	9220	
Motor vehicle expenses (not including CCA)	9281	
Other expenses WATER	9270 658 56	329 28
Other expenses	9270	
Other expenses HYDRO	9270 2,950 00	1,475 00
Other expenses TERASEN (FORTIS)	9270 898 69	449 34
Other expenses	9270	
Total	16,957 47	9949 7,802 26

Deductible expenses (total expenses minus personal portion)	9,155 21 b
Net income (loss) before adjustments (line a minus line b)	9369 (6,443 21)
Co-owners - Your share of line 9369 above	(6,443 21) c
Minus other expenses of the co-owner	9945
Subtotal	(6,443 21)
Plus recaptured capital cost allowance (co-owners - enter your share of the amount) (see Chapter 3)	9947
Subtotal	(6,443 21)
Minus terminal loss (co-owners - enter your share of the amount) (see Chapter 3)	9948
Subtotal	(6,443 21)
Minus capital cost allowance (from Area A)	9936
Net income (loss) - If you are a sole proprietor or a co-owner, enter this amount on line 9946	(6,443 21) d
Partnerships - Your share of line d above or the amount from T5013 slip	(6,443 21) e
Plus GST/HST rebate for partners received in the year	9974
Minus other expenses of the partner	9943
Your net income (loss) - Enter this amount on line 126 of your income tax and benefit return	9946 (6,443 21)

Protected B
when completed

Details of other co-owners and partners		
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)

Protected B
when completed**Area A - Calculation of capital cost allowance claim**

1 Class number	2 Undepreciated capital cost(UCC) at 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)). If negative, enter "0"	7 Base amount for capital cost allowance (col 5 - 6)	8 Rate %	9 CCA for the year (col 7 x 8 or a lesser amount)	10 UCC at the end of the year (col 5 - 9)
8		2,477.48		2,477.48	1,238.74	1,238.74	20		2,477.48
Total CCA claim for the year **									

* If you have a negative amount in this column, add it to income as a recapture under "Recaptured capital cost allowance" on line 9947 on page 1 of this form. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss under "Terminal loss" on line 9948 on page 1 of this form. For more information, read Chapter 3 of guide T4036, *Rental Income*.

** Sole proprietors and partnerships - Enter the total claim on line 9936 on page 1. Co-owners - Enter only your share of the total claim on line 9936 on page 1 of this form.

Area B - Details of equipment and other property additions in the year

1 Class	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (Col 3 - Col 4)
8	WASHER AND DRYER	2,477.48		2,477.48
Total equipment and other property additions in the year 9925				2,477.48

Area C - Details of building and leasehold interest additions in the year

1 Class	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (Col 3 - Col 4)
Total building additions in the year 9927				

Area D - Details of equipment and other property dispositions in the year

1 Class	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (Col 3 - Col 4)
Total equipment and other property dispositions in the year 9926				

Note: If you disposed of rental property in the year, see Chapter 3 in Guide T4036, *Rental Income*, for information about your proceeds of disposition.

Area E - Details of building and leasehold interest dispositions in the year

1 Class	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (Col 3 - Col 4)
Total building dispositions in the year 9928				

Note: If you disposed of rental property in the year, see Chapter 3 in Guide T4036, *Rental Income*, for information about your proceeds of disposition.

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

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

Canada Revenue
AgencyAgence du revenu
du Canada

Statement of Real Estate Rentals

Protected B
when completed

Identification				
Your name KRISHNA BROWN			Your social insurance number 726 130 446	
Fiscal period:	Year/Month/Day 2013/01/01	Year/Month/Day to: 2013/12/31	Final year of rental operation? Yes ☐ No ☒	
Name and address of person or firm preparing this form AGAR SCHNEIDER & LETT			Partnership Business Number (9 digits)	
3105 37TH AVENUE			Tax shelter identification number	
VERNON, British Columbia V1T2Y3				
Account Number (15 characters) RT		Your % of ownership 50.0000 %	Industry code 531111	

Income

Address	Number	Street, P.O. Box	Apartment or suite	# of units	Gross rents
		6900 MARSHALL RD	2		
City	VERNON	Province BC	Postal code V1H 2J8		8,880 00
Address					
City		Province	Postal code		
Enter the total of your gross rents					8141 8,880 00
Other related income (for example, premiums and leases, sharecropping)					8230
Gross rental income - Enter this amount on line 160 of your income tax and benefit return					8299 8,880 00 a

Expenses

Personal use percentage		50.00 %	
	Total expense	Personal portion	
Advertising	8521		
Insurance	8690 192 00	96 00	
Interest	8710 10,135 05	5,067 52	
Office expenses	8810		
Legal, accounting, and other professional fees	8860		
Management and administration fees	8871		
Maintenance and repairs	8960		
Salaries, wages, and benefits (including employer's contributions)	9060		
Property taxes	9180 2,493 90	1,246 95	
Travel	9200		
Utilities	9220		
Motor vehicle expenses (not including CCA)	9281		
Other expenses HYDRO	9270 1,055 32	527 66	
Other expenses TERASEN	9270 327 27	163 64	
Other expenses CITY	9270 1,321 76	660 88	
Other expenses	9270		
Total	15,525 30	9949 7,762 65	
Deductible expenses (total expenses minus personal portion)			7,762 65 b
Net income (loss) before adjustments (line a minus line b)		9369	1,117 35
Co-owners - Your share of line 9369 above			558 68 c
Minus other expenses of the co-owner		9945	
Subtotal			1,117 35
Plus recaptured capital cost allowance (co-owners - enter your share of the amount) (see Chapter 3)		9947	
Subtotal			1,117 35
Minus terminal loss (co-owners - enter your share of the amount) (see Chapter 3)		9948	
Subtotal			1,117 35
Minus capital cost allowance (from Area A)		9936	247 75
Net income (loss) - If you are a sole proprietor or a co-owner, enter this amount on line 9946			869 60 d
Partnerships - Your share of line d above or the amount from T5013 slip			434 80 e
Plus GST/HST rebate for partners received in the year		9974	
Minus other expenses of the partner		9943	
Your net income (loss) - Enter this amount on line 126 of your income tax and benefit return		9946	434 80

Protected B
when completed

Details of other co-owners and partners		
Spouse's first name	Last name	Percentage of ownership
DAVID	BROWN	50.0000 %
Address:	2-7382 L&A ROAD VERNON, BC V1B 3S6	Share of net income (loss)
		434.80
Co-owner or partner's first name	Last name	Percentage of ownership
		%
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership
		%
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership
		%
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership
		%
Address:		Share of net income (loss)

Protected B
when completed**Area A - Calculation of capital cost allowance claim**

1 Class number	2 Undepreciated capital cost(UCC) at 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)). If negative, enter "0"	7 Base amount for capital cost allowance (col 5 - 6)	8 Rate %	9 CCA for the year (col 7 x 8 or a lesser amount)	10 UCC at the end of the year (col 5 - 9)
8		2,477.48		2,477.48	1,238.74	1,238.74	20	247.75	2,229.73
Total CCA claim for the year **								247.75	

* If you have a negative amount in this column, add it to income as a recapture under "Recaptured capital cost allowance" on line 9947 on page 1 of this form. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss under "Terminal loss" on line 9948 on page 1 of this form. For more information, read Chapter 3 of guide T4036, *Rental Income*.

** Sole proprietors and partnerships - Enter the total claim on line 9936 on page 1. Co-owners - Enter only your share of the total claim on line 9936 on page 1 of this form.

Area B - Details of equipment and other property additions in the year

1 Class	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (Col 3 - Col 4)
8	WASHER/DRYER	2,477.48		2,477.48
Total equipment and other property additions in the year 9925				2,477.48

Area C - Details of building and leasehold interest additions in the year

1 Class	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (Col 3 - Col 4)
Total building additions in the year 9927				

Area D - Details of equipment and other property dispositions in the year

1 Class	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (Col 3 - Col 4)
Total equipment and other property dispositions in the year 9926				

Note: If you disposed of rental property in the year, see Chapter 3 in Guide T4036, *Rental Income*, for information about your proceeds of disposition.

Area E - Details of building and leasehold interest dispositions in the year

1 Class	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (Col 3 - Col 4)
Total building dispositions in the year 9928				

Note: If you disposed of rental property in the year, see Chapter 3 in Guide T4036, *Rental Income*, for information about your proceeds of disposition.

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

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

T776 Asset list

Class	Description	Date of acquisition	Net cost ACB	Total proceeds	Type of disposition	Net proceeds	Lesser of cost and proceeds	UCC
8	WASHER/DRYER		2,477/48		Full			
8	Total		2,477/48					2,229/73

Business Auto

Protected B when completed

Motor vehicle expenses (Business)

Allocation of expenses	Fiscal period		%	Amount	CCA	Terminal Loss	Recapture	Owned by business?
	Start	End						
T2125#1:KRISHNA BROWN	2013/01/01	2013/12/31	100	2,570.27				Yes
								No

Chart A - Motor vehicle expenses

Description of automobile TRUCK

Enter the kilometers you drove in the tax year to earn business income

35 1

Enter the total kilometers you drove in the tax year

100 2

	Taxable		Non Eligible		Total	
	GST	HST				
Fuel and oil	5,248 07				5,248 07	3
Interest (see Chart B)						4
Insurance			1,200 00		1,200 00	5
License and registration						6
Maintenance and repairs	895 55				895 55	7
Leasing (See Chart D)						8
Other expenses (specify)						9
						10
Total motor vehicle expenses	6,143 62		1,200 00		7,343 62	11
Business use part: Multiply line 11 by <u>35.00</u> %	<u>2,150 27</u>		<u>420 00</u>		<u>2,570 27</u>	<u>12</u>
Business parking fees						13
Supplementary business insurance						14
Allowable motor vehicle expenses	2,150 27		420 00		2,570 27	15

Canada Revenue
AgencyAgence du revenu
du Canada**Statement of
Business or Professional Activities****Protected B**
when completed**Identification**

Your name BROWN, KRISHNA		Your social insurance number 726 130 446	
Business Name KRISHNA BROWN		Account Number (15 characters) RT	
Business address			
Number Street, P.O. Box 7382 L&A ROAD		Apartment or suite	
City VERNON		Province or territory BC	Postal code V1B 3S6
Fiscal Period From: Year/Month/Day 2013/01/01 to: Year/Month/Day 2013/12/31 Calendar Year		Was 2013 your last year of business? Yes ☐ No ☒	
Main product or service GROUP FITNESS COORDINATOR		Industry code 711329 (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			
AGAR SCHNEIDER & LETT			
3105 37TH AVENUE			
VERNON, British Columbia V1T2Y3			

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 income2. ☒ 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)

23,107|20 A

Minus PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments

Subtotal (line A minus line (i))

23,107|20 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 (line (ii) minus line (iii))

(iv)

Adjusted gross sales (line B plus line (iv)) - Enter this amount on line 8000 in Part 3 below

23,107|20 C

Part 2 – Professional income3. ☐ 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) and GST/HST collected or collectible

D

Minus PST, GST/HST included in the fees, GST/HST adjustments and WIP at the end of the year if you elect to exclude it (see Chapter 2 of the guide)

(i)

Subtotal (line D minus line (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 Quick Method remittance rate

(iii)

Subtotal (line (ii) minus line (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 (line E plus lines (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 line C in Part 1) or adjusted professional fees (from line F in Part 2)

8000 23,107|20 G

Plus

Reserves deducted last year

8290

Other income

8230

Total of the above lines

H

Gross business or professional income (line G plus line H)

8299 23,107|20

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 in the calculation of 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

23,107|20 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

1,124|00

Other costs

8450

Total of the above five lines

1,124|00

Minus

Closing inventory (include raw materials, goods in process, and finished goods)

8500

Cost of goods sold 8518

1,124|00

1,124|00 J

Gross profit (line I minus line J)

8519 21,983|20

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

21,983|20 K

Expenses (enter only the business part)

Advertising	8521	110 00
Meals and entertainment (allowable part only)	8523	567 16
Bad debts	8590	
Insurance	8690	160 00
Interest	8710	
Business tax, fees, licences, dues, memberships, and subscriptions	8760	
Office expenses	8810	1,047 94
Supplies	8811	
Legal, accounting, and other professional fees	8860	346 29
Management and administration fees	8871	
Rent	8910	1,137 00
Maintenance and repairs	8960	
Salaries, wages, and benefits (including employer's contributions)	9060	
Property taxes	9180	
Travel (including transportation fees, accommodations, and allowable part of meals)	9200	
Telephone and utilities	9220	1,082 40
Fuel costs (except for motor vehicles)	9224	
Delivery, freight, and express	9275	32 46
Motor vehicle expenses (not including CCA) (see Chart A)	9281	2,570 27
Allowance on eligible capital property	9935	
Capital cost allowance (from Area A)	9936	

EDUCATION 153|44

BANK CHARGES 167|40

Other expenses = 320|84 9270

Total business expenses 9368

320|84

7,374|36 ▶

7,374|36 L

Net income (loss) before adjustments (line K minus line L)

9369 14,608|84

Part 6 – Your net income (loss)

Your share of the amount on line 9369 in Part 5 or the amount from slip T5013 or T5013A

14,608|84 M

Plus : GST/HST rebate for partners received in the year (see Chapter 3 of Guide T4002)

9974

N

Total (line M **plus** line N)

14,608|84 ▶

14,608|84 O

Minus - Other amounts deductible from your share of net partnership income (loss)

(from the chart below)

9943

P

Net income (loss) after adjustments (line O **minus** line P)

14,608|84 Q

Minus - Business-use-of-home expenses (your share of line 3 from the chart on page 4)

9945

1,651|20 R

Your net income (loss) (line Q **minus** line R)

9946

12,957|64

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

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 lines) Enter this amount on line 9943, in Part 6 above.

Calculation of business-use-of-home expenses

Heat	898	69
Electricity	2,950	00
Insurance	1,200	00
Maintenance	135	00
Mortgage interest	9,909	15
Property taxes	2,083	01
WATER	450	00
GARBAGE	208	56
RENOS	1,217	95
Subtotal	19,052	36
Minus - Personal-use part	17,401	16
Subtotal	1,651	20
Plus - Amount carried forward from previous year		
Subtotal	1,651	20 1
Minus - Net income (loss) after adjustments (from line Q in Part 6) (If negative, enter "0")	14,608	84 2
Business-use-of-home expenses available to carry forward (line 1 minus line 2) (If negative, enter "0")		
Allowable claim (the lesser of amounts 1 or 2 above) (Enter this amount on line 9945 in Part 6)	1,651	20 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 2013	9932	
Capital contributions in 2013	9933	