May 05, 2014

JOE NESSMAN
JGN ACCOUNTING & TAX INC.
6-11852 HWY 97 N
LAKE COUNTRY, BC
V4V 1E3

Andreas and Olga Siegfried
770 Catus Rd
Kelowna, BC
V1X 3N6

Dear Mr Siegfried:

We have transmitted your return electronically to Canada Revenue Agency (CRA) using the EFILE system. The enclosed copy of your 2013 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 $1,323.92 that must be paid on or before April 30, 2014. 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.

It is estimated that you will receive a combined GST and Provincial credit of $1,469.00, payable in quarterly installments of $367.25 in July and October 2014 and in January and April 2015. This amount consists of GST credit $275.00 plus Provincial Credit $92.25.

Estimated Child Tax Benefits of $11,136.71 are payable for the year starting in July 2014 and ending in June 2015.

Your RRSP deduction limit for 2014 is $3,036.

If you have any questions about your income tax return, please contact me at (250) 766-0957.

Sincerely yours,

JGN ACCOUNTING & TAX INC.

Joe

JOE NESSMAN

Enclosure

2013 Tax Return Summary

Taxpayer personal information

SIN	671 098 697
Name	Siegfried, Andreas
Care of	
Street address	770 Catus Rd Apt #
P.O. Box, R.R.	
City	Kelowna
Province	BC
Postal code	V1X 3N6
Home phone	(778) 214-4208
Birthdate	1974/09/29
Marital status	Married

Spousal information

SIN	671 098 721
Name	Siegfried, Olga
Birthdate	1976/01/30

Filing

Province of residence on 2013/12/31	British Columbia	
Apply for GST/HST credit?	[X] Yes	[ ] No
EFILE this return?	[X] Yes	[ ] No
Is return discounted?	[ ] Yes	[X] No
Use preparer address for:	Nothing	

Total income

Self-employment income					
Business income	Gross 162	52,859.21	Net 135	16,872.94	
			Total income 150	16,872.94	16,872.94

Net income

Deduction for CPP or QPP contributions on self-employment and other earnings (**attach** Schedule 8 or Form RC381, whichever applies)	222	661.96	
Add lines 207 to 224, 229, 231 and 232.	233	661.96	661.96
		Net income 236	16,210.98

Taxable income

Taxable income 260	16,210.98

Non-refundable tax credits

Basic personal amount	claim $11,038	300	11,038.00	
Amount for children born in 1996 or later				
Number of children for whom you **are not claiming** the family caregiver amount 366 4 x $ 2,234 =	8,936.00 5			
Amount for children born in 1996 or later =	8,936.00	367	8,936.00	
CPP or QPP contributions on self-employment and other earnings		310	661.96 •	
Children's fitness amount		365	1,500.00 •	
Children's arts amount		370	500.00 •	
Add lines 1 to 26		335	22,635.96	
Multiply the amount on line 26 by 15%		= 338		3,395.39
Total federal non-refundable tax credits: 27 and 28.		350		3,395.39

Refund or Balance owing

CPP contributions payable on self-employment and other earnings (**attach** Schedule 8 or Form RC381, whichever applies)	421		1,323.92
	Total payable 435		1,323.92 •
	Total credits 482		
	Total payable minus total credits		1,323.92
	Balance owing 485		1,323.92 •

2014 Estimated

GST/HST credit	Annual	1,100.00	Quarterly	275.00
Provincial tax credit	Annual	369.00	Quarterly	92.00
Child Tax Benefit	Annual	11,137.00	Monthly	928.00
RRSP contribution limit				3,036.00

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T1-2013 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 $11,038**	300	11,038.00	1
Age amount (if you were born in 1948 or earlier) (use federal worksheet)	**(maximum $6,854)**	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 1996 or later				
Number of children for whom you **are not claiming** the family caregiver amount	366: 4 x $ 2,234 = 8,936.00 (5)			
Number of children for whom you **are claiming** the family caregiver amount	352: x $ 4,274 = (6)			
Add lines 5 and 6.	= 8,936.00 ▸	367	8,936.00	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** Form RC381, if applicable)		308		• 9
on self-employment and other earnings (**attach** Schedule 8 or Form RC381, whichever applies)		310	661.96	• 10
Employment Insurance premiums: through employment from box 18 and box 55 of all T4 slips	**(maximum $891.12)**	312		• 11
on self-employment and other eligible earnings (**attach** Schedule 13)		317		• 12
Volunteer firefighters' amount		362		13
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	**(maximum $1,117)**	363		14
Public transit amount		364		15
Children's fitness amount		365	1,500.00	16
Children's arts amount		370	500.00	17
Home buyers' amount		369		18
Adoption expenses		313		19
Pension income amount (use the federal worksheet)	**(maximum $2,000)**	314		20
Caregiver amount (**attach** Schedule 5)		315		21
Disability amount (for self) (Claim **$7,697** or if you were under age 18, use the federal worksheet)		316		22
Disability amount transferred from a dependant (use the federal worksheet)		318		23
Interest paid on your student loans		319		24
Your tuition, education, and textbook amounts (**attach** Schedule 11)		323		25
Tuition, education, and textbook amounts transferred from a child		324		26
Amounts transferred from your spouse or common-law partner (**attach** Schedule 2)		326		27
Medical expenses for **self, spouse or common-law partner, and your dependent children born in 1996 or later**	330: (28)			
Enter $2,152 or 3% of line 236, whichever is **less**	486.33 (29)			
Line 28 minus line 29 (if negative, enter "0")	(30)			
Allowable amount of medical expenses for **other dependants** (do the calculation at line 331 in the guide)	331: (31)			
Add lines 30 and 31.	▸	332		32
Add lines 1 to 4,7 to 27, and line 32.		335	22,635.96	33
Federal non-refundable tax credit rate			15 %	34
Multiply line 33 by line 34.		338	3,395.39	35
Donations and gifts (**attach** Schedule 9)		349		36
Add lines 35 and 36. Enter this amount on line 49.	**Total federal non-refundable tax credits**	350	3,395.39	37

Step 2 - Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.		16,210 98	38

Complete the appropriate column depending on the amount on line 38.	Line 38 is $43,561 or less	Line 38 is more than $43,561 but not more than $87,123	Line 38 is more than $ 87,123 but not more than $135,054	Line 38 is more than $135,054	
Enter the amount from line 38.	16,210 98				39
		43,561 00	87,123 00	135,054 00	40
Line 39 minus line 40 (cannot be negative)	16,210 98				41
	x 15 %	x 22 %	x 26 %	x 29 %	42
Multiply line 41 by line 42.	2,431 65				43
	0 00	6,534 00	16,118 00	28,580 00	44
Add lines 43 and 44.	2,431 65				45
	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 45		2,431 65	46		
Federal tax on split income (from line 5 of Form T1206)	424		• 47		
Add lines 46 and 47.	404	2,431 65	▸	2,431 65	48
Enter your non-refundable tax credits from line 37.	350	3,395 39	49		
Federal dividend tax credit	425		• 50		
Overseas employment tax credit (**attach** Form T626)	426		51		
Minimum tax carryover (**attach** Form T691)	427		• 52		
Add lines 49 to 52.		3,395 39	▸	3,395 39	53
Line 48 minus line 53 (if negative, enter "0").		**Basic federal tax**	429		54
Federal foreign tax credit (**attach** Form T2209)			405		55
Federal logging tax credit					
Line 54 minus line 55 (if negative, enter "0").		**Federal tax**	406	0 00	56
Total federal political contributions (**attach** receipts) 409		57			
Federal political contribution tax credit (use the federal worksheet) (**maximum $650**)	410		• 58		
Investment tax credit (**attach** Form T2038(IND))	412		• 59		
Labour-sponsored funds tax credit Net cost 413 Allowable credit	414		• 60		
Add lines 58, 59 and 60.	416		▸		61
Line 56 minus line 61 (if negative, enter "0") If you have an amount on line 47 above, see Form T1206			417		62
Working income tax benefit advance payments received (box 10 on the RC210 slip).			**415**		• 63
Special taxes (see line 418 in the guide)			418		64
Add lines 62, 63, and 64. Enter this amount on line 420 of your return.		**Net federal tax**	420	0 00	65

Canada Revenue Agency | Agence du revenu du Canada

Statement of Business or Professional Activities

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Identification

Your name Siegfried, Andreas		Your social insurance number 671 098 697
Business Name		Account Number (15 characters) 83487 6336 RT 0001
Business address Number: 770 Street, P.O. Box: Catus Rd Apartment or suite: City: Kelowna Province or territory: BC Postal code: V1X 3N6		
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 Siding Contractor		Industry code 238170 (see the appendix in Guide T4002)
Tax shelter identification number TS	Partnership Business Number (9 digits)	Your percentage of the partnership 50.0000 %
Name and address of person or firm preparing this form JOE NESSMAN JGN ACCOUNTING & TAX INC. 6-11852 HWY 97 N LAKE COUNTRY, BC V4V1E3		

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. [X] 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)		56,123.76	A
Minus PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments		3,264.55	(i)
Subtotal (line A **minus** line (i))		52,859.21	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		52,859.21	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) 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 52,859.21	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 52,859.21	

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			52,859.21	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300			
Purchases during the year (net of returns, allowances, and discounts)	8320	4,181.09		
Direct wage costs	8340			
Subcontracts	8360			
Other costs	8450			
Total of the above five lines		4,181.09		
Minus				
Closing inventory (include raw materials, goods in process, and finished goods)	8500			
Cost of goods sold	8518	4,181.09	▸ 4,181.09	J
Gross profit (line I **minus** line J)			8519 48,678.12	

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			48,678.12	K
Expenses (enter only the business part)				
Advertising	**8521**			
Meals and entertainment (allowable part only)	**8523**	186.28		
Bad debts	**8590**			
Insurance	**8690**			
Interest	**8710**			
Business tax, fees, licences, dues, memberships, and subscriptions	**8760**	250.00		
Office expenses	**8810**	341.18		
Supplies	**8811**			
Legal, accounting, and other professional fees	**8860**	375.00		
Management and administration fees	**8871**			
Rent	**8910**			
Maintenance and repairs	**8960**			
Salaries, wages, and benefits (including employer's contributions)	**9060**			
Property taxes	**9180**			
Travel (including transportation fees, accomodations, and allowable part of meals)	**9200**			
Telephone and utilities	**9220**			
Fuel costs (except for motor vehicles)	**9224**			
Delivery, freight, and express	**9275**			
Motor vehicle expenses (not including CCA) (see Chart A)	**9281**	6,575.36		
Allowance on eligible capital property	**9935**			
Capital cost allowance (from Area A)	**9936**			
Tools 1,150.72				
Cell Phone 2,469.37				
Other expenses = 3,620.09	**9270**	3,620.09		
Total business expenses	**9368**	11,347.91	▸ 11,347.91	L
Net income (loss) before adjustments (line K **minus** line L)		**9369**	37,330.21	

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		18,665.11 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)		18,665.11	▸ 18,665.11	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)			18,665.11	Q
Minus - Business-use-of-home expenses (your share of line 3 from the chart on page 4)		**9945**	1,792.17	R
Your net income (loss) (line Q **minus** line R)		**9946**	16,872.94	

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	2,458.00	
Electricity	985.78	
Insurance	689.00	
Maintenance		
Mortgage interest	8,967.63	
Property taxes	1,236.96	
Subtotal	14,337.37	
Minus - Personal-use part	12,545.20	
Subtotal	1,792.17	
Plus - Amount carried forward from previous year		
Subtotal	1,792.17	1
Minus - Net income (loss) after adjustments (from line Q in Part 6) (If negative, enter "0")	18,665.11	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)	1,792.17	3

Details of other partners

Spouse's first name Olga	Last name Siegfried	% of partnership	50.0000 %
Address: 770 Catus Rd Kelowna, BC V1X 3N6		$ share	18,665.10
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	

BRITISH COLUMBIA

British Columbia Tax

BC428
T1 General - 2013

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 $10,276	5804	10,276 00	1	
Age amount (if born in 1948 or earlier) (use the *Provincial Worksheet*)		(maximum $4,421)	5808		2	
Spouse or common-law partner amount						
Base amount	9,746 00					
Minus: his or her net income from page 1 of your return	17,914 43					
Result: (if negative, enter "0")		(maximum $8,860) ▸	5812		3	
Amount for an eligible dependant						
Base amount	9,746 00					
Minus: his or her net income from line 236 of his or her return						
Result: (if negative, enter "0")		(maximum $8,860) ▸	5816		4	
Amount for infirm dependants age 18 or older (use the *Provincial Worksheet*)			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	661 96	• 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	1,500 00	11	
Children's arts amount			5841	500 00	12	
Pension income amount		(maximum $1,000)	5836		13	
Caregiver amount (use the *Provincial Worksheet*))			5840		14	
Disability amount (for self) (Claim **$7,394** or, if you were under 18 years of age, use the *Provincial Worksheet*)			5844		15	
Disability amount transferred from a dependant (use the *Provincial Worksheet*)			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 $2,050 or 3% of net income from line 236 of your return, whichever is **less**.		486 33	22			
Line 21 minus line 22 (if negative, enter "0")			23			
Allowable amount of medical expenses for other dependants (use the *Provincial Worksheet*)	5872		24			
Add lines 23 and 24.	5876		▸		25	
Add lines 1 through 20, and line 25.			5880	12,937 96	▸	12,937 96 26
British Columbia non-refundable tax credit rate						x 5.06 % 27
Multiply line 26 by line 27.					5884	654 66 28
Donations and gifts:						
Amount from line 345 of your federal Schedule 9		x 5.06 % =			29	
Amount from line 347 of your federal Schedule 9		x 14.70 % =			30	
Add lines 29 and 30.			5896		▸	0 00 31
Add lines 28 and 31. Enter this amount on line 44.		**British Columbia non-refundable tax credits**			6150	654 66 32

Go to Step 2

Step 2 - British Columbia tax on taxable income

Enter your **taxable income** from line 260 of your return. 16,210.98 **33**

Complete the appropriate column depending on the amount on line 33.	Line 33 is **$37,568** or less	Line 33 is more than **$37,568**, but not more than **$75,138**	Line 33 is more than **$75,138**, but not more than **$86,268**	Line 33 is more than **$86,268**, but not more than **$104,754**	Line 33 is more than **$104,754**	
Enter the amount from line 33 in the applicable column.	16,210.98					**34**
Line 34 minus line 35	0.00	37,568.00	75,138.00	86,268.00	104,754.00	**35**
(cannot be negative)	16,210.98					**36**
	x 5.06 %	x 7.70 %	x 10.50 %	x 12.29 %	x 14.70 %	**37**
Multiply line 36 by line 37.	820.28					**38**
	0.00	1,901.00	4,794.00	5,963.00	8,235.00	**39**
Add lines 38 and 39. **Go to Step 3.**	820.28					**40**

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 40.			820.28	**41**
Enter your British Columbia tax on split income from Form T1206.	**6151**			**• 42**
Add lines 41 and 42.			820.28	**43**
Enter your British Columbia non-refundable tax credits from line 32.		654.66 **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.		654.66 ▸	654.66	**48**
Line 43 minus line 48 (if negative, enter "0")			165.62	**49**
British Columbia additional tax for minimum tax purposes Amount from line 117 on Form T691 ____ x 33.70 % =				**50**
Add lines 49 and 50.			165.62	**51**
Enter the provincial foreign tax credit from Form T2036				**52**
Line 51 minus line 52 (if negative, enter "0")			165.62	**53**

BC tax reduction

If your net income (line 236 of your return) is **less than $30,962**, 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.	16,210.98 **55**			
Base amount	18,181.00 **56**			
Line 55 minus line 56 (if negative, enter "0")	**57**			
Applicable rate	3.20 % **58**			
Multiply line 57 by line 58.	▸	**59**		
Line 54 minus line 59 (if negative, enter "0")		409.00 ▸	409.00	**60**
Line 53 minus line 60 (if negative, enter "0")				**61**
Logging tax credit from Form FIN 542S or Form FIN 542P				**62**
Line 61 minus line 62 (if negative, enter "0")				**63**

Step 3 – British Columbia tax (continued)

Enter the amount from line 63 on the previous page.			64

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2013.	6040		65	
Credit calculated for line 66 on the *Provincial Worksheet*	**(maximum $500)**			66
Line 64 minus line 66 (if negative, enter "0")				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")				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**	0 00	73

T1-2013

CPP Contributions on Self-Employment and Other Earnings

Protected B when completed

Schedule 8

For more information, see Line 222 in the guide.

Complete this schedule to determine the amount of your Canada Pension Plan (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.

Attach a copy of this schedule to your return.

Do not use this form 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 2013.*

Pensionable net self-employment earnings (amounts from line 122 and lines 135 to 143 of your return)			16,872 94	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").		=	16,872 94	3
Enter the amount from box 26 (or if blank, box 14) on all T4 slips (this amount already includes the amount entered on line 11 of Form CPT20, if it applies).		+		4
Add lines 3 and 4.	**Total pensionable earnings (maximum $51,100)**	=	16,872 94	5
Basic exemption		-	3,500 00	6
Line 5 minus line 6 (if negative, enter "0")	**Earnings subject to contribution**	=	13,372 94	7
Multiply the amount on line 7 by 9.9%.			1,323 92	8
Contributions through employment (from box 16 and box 17 on all T4 slips)	x 2 =	-		9
CPP contributions payable on self-employment and other earnings: Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 421 of your return.		=	1,323 92	10
Deduction and tax credit for CPP contributions on self-employment and other earnings: Amount from line 10	1,323 92 x 50 % =		661 96	11

Enter the amount from line 11 on both line 222 of your return and on line 310 of Schedule 1.

Election to stop contributing to the Canada Pension Plan

If, in 2013, 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 2013 and elected in 2013 to stop paying CPP contributions, or revoked in 2013 an election made in a prior year, you should have already completed and submitted Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, to us and your employer(s).

If you had **only self-employment income** for 2013 and elect in 2013 to stop paying CPP contributions on your self-employment earnings, enter the month in 2013 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 between June and December, inclusively. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If, in 2013 you are revoking an election made in a prior year on contributions on self-employment earnings enter the month in 2013 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 2013 and wanted to elect in 2013 to stop paying CPP contributions in 2013, or to revoke in 2013 an election made in a prior year, you should have completed Form CPT30 in 2013. 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 following the date you gave this form to your employer. However, if you want to elect to stop paying CPP contributions on your self-employment earnings on an earlier date in 2013, enter the month you want to stop contributing in **box 372** below or, if you want to revoke in 2013 an election made in a prior year, enter the month you want to stop in **box 374** below.

To be valid, an election or revocation that begins in 2013 must be filed on or before June 15, 2015.

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 372

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 374

Monday, May 05, 2014

JOE NESSMAN
JGN ACCOUNTING & TAX INC.
6-11852 HWY 97 N
LAKE COUNTRY, BC V4V 1E3

Andreas and Olga Siegfried
770 Catus Rd
Kelowna, BC V1X 3N6

Dear Mr Siegfried:

Subject: Letter of Engagement

We appreciate the opportunity to work with you and advise you on income tax matters. Canada Revenue Agency (CRA) impose penalties upon taxpayers, and upon us as tax return preparers, for failure to observe due care in reporting on your income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements.

We will prepare your 2013 personal income tax return based on information that you provide to us. We will not audit or otherwise verify the data you submit, although we may ask you for clarification of some of the information.
It is our responsibility to prepare your tax return correctly according to the law and the information that you have provided. It is your responsibility to provide us with all the information required to prepare complete and accurate returns. You should retain all the documents, cancelled cheques and other data that form the basis of your income and deductions. These may be necessary to prove the accuracy and completeness of the return to CRA. You have the final responsibility for the income tax return and, therefore, you should review it carefully before you sign it.

By signing this letter, you represent that you will provide us with accurate and complete information necessary to prepare your tax return. This includes informing us of all interests you held in foreign properties with an aggregate cost in excess of $100,000 at any time in the year, as well as all income from any foreign properties regardless of their aggregate value and all income and transactions relating to non-resident trusts.

The law imposes various penalties when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us.

Our business respects the privacy of personal information, that is, information that identifies you as an individual, or that is associated with such identifying information. By engaging our services, you agree to provide personal information necessary for us to meet your service requests.

Before you provide us with any personal information on behalf of others, you agree that you will have obtained consent for collecting, using and disclosing this information, according to privacy legislation.

We want you to know that we will not rent, sell, or otherwise make your personal information, including contact information, available to any third-party without your permission. We use your information to complete your service requests, to inform you of changes in our business or service offerings, and to maintain our professional correspondence with you.

We follow rigorous privacy practices and we have a privacy policy that governs our use and handling of the information you provide to us. We invite you to contact our office if you would like additional information about these practices.

To change your contact information or to let us know if there are any types of correspondence you do not wish to receive from our office, please contact us.

CRA may select your return for review. Often they request copies of your receipts and other times they may require a full audit. Any adjustments proposed by CRA are subject to certain rights of appeal. In the event of such tax examinations, we will be available upon request to represent you.

Our fee for services is based on our fee schedule plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If this letter accurately reflects your understanding, please acknowledge your agreement by signing and returning to us the enclosed copy. Please feel free to call us with any questions or concerns at (250) 766-0957. Thank you for your trust in our business.

Sincerely yours,

JGN ACCOUNTING & TAX INC.

Accepted by: ______________________ Date: ______________________