NOTICE OF ASSESSMENT

Date	Name	Social insurance No.	Tax year	Tax centre
May 5, 2014	RONALD UNGER	714 438 991	2013	Surrey BC V3T 5E1

Summary

0276863

Line	Description		$ Amount
150	Total income		25,274
	Deductions from total income		1,077
236	Net income		24,197
260	Taxable income		24,197
350	Total federal non-refundable tax credits		1,832
6150	**Total British Columbia non-refundable tax credits**		**579**
420	Net federal tax		1,796.74
421	CPP contributions payable		2,155.68
428	**Net British Columbia tax**		**428.68**
435	Total payable		4,381.10
437	Total income tax deducted		0.00
482	Total credits		0.00
	(Total payable minus Total credits)		4,381.10
	Arrears interest	DR	3.00
	Balance from this assessment	DR	4,384.10
	Balance due (Please see the explanation page)	**DR**	**4,384.10**

Andrew Treusch
Commissioner of Revenue

Date	Name	Social insurance No.	Tax year	Tax centre
May 5, 2014	RONALD UNGER	714 438 991	2013	Surrey BC V3T 5E1

Your 2014 RRSP/PRPP Deduction Limit Statement

The back of this notice contains important information. Amounts marked with an asterisk (*) cannot be less than zero.

RRSP/PRPP deduction limit for 2013		$29,265
Minus: Employer's PRPP contributions for 2013		$0
Minus: Allowable RRSP/PRPP contributions deducted for 2013		$0
Unused RRSP/PRPP deduction limit at the end of 2013		$29,265
Plus: 18% of 2013 earned income of $25,274 = (max. $24,270)	$4,549	
Minus: 2013 pension adjustment	$0	$4,549 *
		$33,814
Minus: 2014 net past service pension adjustment		$0
Plus: 2014 pension adjustment reversal		$0
Your **RRSP/PRPP deduction limit for 2014**		$33,814 *(A)

You have $0 **(B)** of **unused RRSP/PRPP contributions** available for 2014. If this amount is more than amount **(A)** above, you may have to pay a tax on the excess contributions.

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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: Ronald

Last name: Unger

Care of:

Mailing address: Apt No – Street No Street name: 3590 Shadow Creek Drive

PO Box: | RR:

City: Kelowna | Prov./Terr.: BC | Postal Code: V1X 8A7

Information about you

Enter your social insurance number (SIN): 714 438 991

Enter your date of birth (Year/Month/Day): 1957/03/13

Your language of correspondence: / Votre langue de correspondance : English [X] Français [ ]

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 [X] 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:

entry (Month/Day) ________ or **departure** (Month/Day) ________

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

Enter his or her social insurance number: 717 522 809

Enter his or her first name: Anita

Enter his or her net income for 2013 to claim certain credits: 62,056.96

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 [X]

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 **Nigsa'a Nation**? Yes ☐ 1 No ☐ 2

Elections Canada

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	
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	
Other income Specify:			130	
Self-employment income				
Business income	Gross 162	211,916 43	Net 135	25,274 57
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	25,274 57

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	25,274 57
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			
Deduction for CPP or QPP contributions on self-employment and other earnings (**attach** Schedule 8 or Form RC381, whichever applies)	222	1,077 84 •		
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	1,077 84 ▶		1,077 84
Line 150 minus line 233 (if negative, enter "0"). This is your **net income before adjustments.**			234	24,196 73
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	24,196 73

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	24,196 73

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	1,797 13
CPP contributions payable on self-employment and other earnings (**attach** Schedule 8 or Form RC381, whichever applies)	421	2,155 68
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	428 29
Add lines 420, 421, 430, 422, and 428. This is your **total payable.**	435	4,381 10 •

Total income tax deducted	437	•
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	▸

Line 435 minus line 482 This is your **refund** or **balance owing**. 4,381 10

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 4,381 10 •

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	461	462
(5 digits)	(3 digits)	(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) 491-7813 Date 2014/06/12

490 X

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

Name Andrew Tse Inc.
Telephone (250) 860-6336
EFILE number (if applicable): 489 B6110

Do not use this area 487 488 •

Canada Revenue Agency / Agence du revenu du Canada — Canada

Client Summary

We have the following information on file for:
RONALD UNGER as of June 12, 2014

Assessment or reassessment details

To view details, select an assessment or reassessment.

Year	Status of return	Date processed	Result of assessment
2014	Not received	-	$0.00
2013	Assessed	May 5, 2014	$4,384.10
2012	Assessed	May 21, 2013	$2,912.35
2011	Assessed	May 7, 2012	($278.36)
2010	Assessed	May 19, 2011	$0.00
2009	Assessed	April 26, 2010	($860.00)
2008	Assessed	May 11, 2009	($160.48)
2007	Assessed	May 12, 2008	$327.76
2006	Assessed	May 10, 2007	$539.34
2005	Assessed	May 18, 2006	$0.00
2004	Assessed	May 12, 2005	$1,666.56
2003	Assessed	May 17, 2004	$0.00

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Account balance and instalments

Account balance

Your account balance:	**$0.00**	
Amount under appeal:	**$0.00**	**debit**

Payments made on filing

This area shows payments you made when you filed a return, if that return has not yet been assessed. We currently have no such payments on record for you.

Instalments

2014 Instalments available to claim **$0.00**

View your **Statement of account**

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RRSP, HBP, LLP and TFSA

RRSP

2014 RRSP deduction limit	**$33,814.00**
2014 Unused RRSP contributions available to deduct	**$0.00**

Home Buyers Plan and Lifelong Learning Plan

2014 required HBP repayment	**$0**
2014 required LLP repayment	**$0**

Tax-Free Savings Account (TFSA)

2014 TFSA contribution room on January 9, 2014	**$31,000**

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Carryover Amounts

Capital Gains and Losses

Year	Inclusion rate	Line 127	Unapplied net loss	Net loss applied from prior year	Net loss applied from subsequent year
1994	75.0000	5,625.00			

Capital Gains Deduction

Year	Capital gains deduction	Net investment gain/loss	Farm property	Small business shares
1997		-1,889.00		
1996		-1,156.00		
1994	5,625.00			
1990		129.00		
1989		56.00		

Non-Capital Losses

Year	Current year	Prior year	Subsequent year

2012		**4,505.00**	
2011		**5,698.00**	
2008	**10,204.00**		
2004		**454.00**	
2002	**454.00**		
2000	**1,707.00**		
1998			**1,707.00**
1997		**3,149.00**	
1996	**3,149.00**		

Federal Tuition, Education and Textbook Amounts

Year	Amount from Prior Year	Current Year Amount	Current Year Amount Applied	Transferred Amount	Amount from Prior Year Applied	Amount Available for Carry Forward
1994		**150.00**				

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Date Modified: 2014-04-10

Canada Revenue Agency / Agence du revenu du Canada

Statement of Business or Professional Activities

Protected B when completed

Identification

Your name Unger, Ronald	Your social insurance number 714 438 991
Business Name Lasting Impressions Designer	Account Number (15 characters) RT
Business address Number 3590 Street, P.O. Box Shadow Creek Drive Apartment or suite City Kelowna Province or territory BC Postal code V1Y 2P6	
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 STAINED GLASS OVERLAY	Industry code (see the appendix in Guide T4002) 238150

Tax shelter identification number	Partnership Business Number (9 digits)	Your percentage of the partnership
TS		50.0000 %

Name and address of person or firm preparing this form
Andrew Tse Inc.
204-1912 Enterprise Way
Kelowna, British Columbia V1Y 9S9

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") ______ %

Canada

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)		211,916.43	A
Minus PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments			(i)
Subtotal (line A **minus** line (i))		211,916.43	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		211,916.43	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	211,916.43	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	211,916.43	

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				211,916.43	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300	5,000.00			
Purchases during the year (net of returns, allowances, and discounts)	8320	104,838.24			
Direct wage costs	8340				
Subcontracts	8360				
Other costs	8450				
Total of the above five lines		109,838.24			
Minus					
Closing inventory (include raw materials, goods in process, and finished goods)	8500				
Cost of goods sold	8518	109,838.24	▶	109,838.24	J
Gross profit (line I **minus** line J)			8519	102,078.19	

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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			102,078 19	K
Expenses (enter only the business part)				
Advertising	**8521**	5,514 91		
Meals and entertainment (allowable part only)	**8523**			
Bad debts	**8590**			
Insurance	**8690**	575 00		
Interest	**8710**	1,290 87		
Business tax, fees, licences, dues, memberships, and subscriptions	**8760**	115 50		
Office expenses	**8810**			
Supplies	**8811**	2,137 73		
Legal, accounting, and other professional fees	**8860**	1,624 26		
Management and administration fees	**8871**			
Rent	**8910**	9,762 50		
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**	1,373 26		
Telephone and utilities	**9220**	5,733 19		
Fuel costs (except for motor vehicles)	**9224**			
Delivery, freight, and express	**9275**	1,629 98		
Motor vehicle expenses (not including CCA) (see Chart A)	**9281**	11,291 36		
Allowance on eligible capital property	**9935**			
Capital cost allowance (from Area A)	**9936**	2,116 08		

Contract labour	3,186 45
PST expense	293 09
Misc.	3,358 41
Professional development	44 49
Reconciliation discrep	887 50
Royalties	537 39
Service	
Staples	57 07
Other expenses =	8,364 40

Other expenses	**9270**	8,364 40		
Total business expenses	**9368**	51,529 04	▸ 51,529 04	L
Net income (loss) before adjustments (line K **minus** line L)		**9369**	50,549 15	

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		25,274 57	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)		25,274 57	▸ 25,274 57	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)			25,274 57	Q
Minus - Business-use-of-home expenses (your share of line 3 from the chart on page 4)		**9945**		R
Your net income (loss) (line Q **minus** line R)		**9946**	25,274 57	

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

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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		
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 line Q in Part 6) (If negative, enter "0")	25,274 57	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)		3

Details of other partners

Spouse's first name: Anita	Last name: Unger	% of partnership 50.0000 %
Address: 3590 Shadow Creek Drive Kelowna, BC V1X 8A7		$ share 25,274.58
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**	