May 09, 2014

LDB Chartered Accountants
795 Bernard Avenue
Kelowna, BC
V1Y 6P6

Christopher Sinclair and Crystal Miller
239 Fitzpatrick Road
Kelowna, BC
V1X 5C8

Dear Mr. Sinclair and Ms. Miller:

We have transmitted your returns electronically to Canada Revenue Agency (CRA) using the EFILE system. The enclosed copies of your 2013 income tax returns are for your records. We have prepared your returns 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.

Christopher

Your return shows that there is no balance owing and no refund receivable.

It is estimated that you will receive a combined GST and Provincial credit of $330.01, payable in quarterly installments of $82.50 in July and October 2014 and in January and April 2015. This amount consists of GST credit $51.54 plus Provincial Credit $30.97.

Estimated Child Tax Benefits of $2,765.75 are payable for the year starting in July 2014 and ending in June 2015.

Your RRSP deduction limit for 2014 is $60,373.

Crystal

Your return shows a refund of $1,092.45.

Your RRSP deduction limit for 2014 is $30,486.

If you have any questions about your income tax returns, please contact me at (250) 762-2494.

Sincerely yours,

LDB Chartered Accountants

Enclosure

2013 Tax Return Summary

Taxpayer personal information

SIN	727 895 161
Name	Sinclair, Christopher
Care of	
Street address	239 Fitzpatrick Road Apt #
P.O. Box, R.R.	
City	Kelowna
Province	BC
Postal code	V1X 5C8
Home phone	(250) 258-8274
Birthdate	1975/10/27
Marital status	Living common-law

Spousal information

SIN	730 833 985
Name	Miller, Crystal
Birthdate	1977/05/18

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

Workers' Compensation benefits (box 10 on the T5007 slip)	**144**	10,176.08			
Add lines 144, 145, and 146 (see line 250 in the guide)		10,176.08	**147**	10,176.08	
Total income			**150**	10,176.08	10,176.08

Net income

Net income	**236**	10,176.08

Taxable income

Other payments deduction (if you reported income on line 147, see line 250 in the guide)	**250**	10,176.08	
Add lines 244 to 256.	**257**	10,176.08	10,176.08
Taxable income	**260**		0.00

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** 2 x $ 2,234 =	4,468.00 5			
Amount for children born in 1996 or later	=	4,468.00	**367**	4,468.00	
Add lines 1 to 26			**335**	15,506.00	
Multiply the amount on line 26 by 15%			= **338**		2,325.90
Total federal non-refundable tax credits: 27 and 28.			**350**		2,325.90

Refund or Balance owing

Total payable		**435**	0.00 •
Total credits	**482**		
Total payable minus total credits			0.00

2014 Estimated

GST/HST credit	Annual	206.00	Quarterly	52.00
Provincial tax credit	Annual	124.00	Quarterly	31.00
Child Tax Benefit	Annual	2,766.00	Monthly	230.00
RRSP contribution limit				60,373.00

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Canada Revenue Agency | Agence 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: Christopher

Last name: Sinclair

Care of:

Mailing address: Apt No – Street No Street name: 239 Fitzpatrick Road

PO Box: RR:

City: Kelowna | Prov./Terr.: BC | Postal Code: V1X 5C8

Information about you

Enter your social insurance number (SIN): 727 895 161

Enter your date of birth (Year/Month/Day): 1975/10/27

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 [ ] Married 2 [X] 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:

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: 730 833 985

Enter his or her first name: Crystal

Enter his or her net income for 2013 to claim certain credits: 36,933.20

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 **Nigsa'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**	
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**		Net	**135**	
Professional income — Gross **164**		Net	**137**	
Commission income — Gross **166**		Net	**139**	
Farming income — Gross **168**		Net	**141**	
Fishing income — Gross **170**		Net	**143**	
Workers' compensation benefits (box 10 on the T5007 slip)	**144**	10,176 08		
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).		10,176 08 ▸	147	10,176 08
Add lines 101, 104 to 143, and 147		This is your **total income.**	**150**	10,176 08

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	10,176 08
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	•	
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	▸	
Line 150 minus line 233 (if negative, enter "0").		This is your **net income before adjustments.**	234	10,176 08
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	10,176 08

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	10,176 08	
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	10,176 08 ▸	10,176 08
Line 236 minus line 257 (if negative, enter "0")		This is your **taxable income.**	260	0 00

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

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	0 00
CPP contributions payable on self-employment and other earnings (**attach** Schedule 8 or Form RC381, whichever applies)	421	
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	
Add lines 420, 421, 430, 422, and 428. This is your **total payable.**	435	0 00 •

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**. 0 00

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**. Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of $2 or less.

Refund 484 •   **Balance owing** 485 •

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) 258-8274 Date 2014/05/09

490 X

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

Name LDB Chartered Accountants

Telephone (250) 762-2494

EFILE number (if applicable): 489 J6255

Do not use this area 487 488 •

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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: 2 x $ 2,234 =	4,468.00 (5)			
Number of children for whom you **are claiming** the family caregiver amount	352: x $ 4,274 =	(6)			
Add lines 5 and 6.	=	4,468.00 ▶	367	4,468.00	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		• 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		16
Children's arts amount			370		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**		305.28 (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	15,506.00	33
Federal non-refundable tax credit rate				15 %	34
Multiply line 33 by line 34.			338	2,325.90	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	2,325.90	37

Step 2 - Federal tax on taxable income

Enter your **taxable income** from line 260 of your return. | | 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.					39
		43,561 00	87,123 00	135,054 00	40
Line 39 minus line 40 (cannot be negative)	0 00				41
	x 15 %	x 22 %	x 26 %	x 29 %	42
Multiply line 41 by line 42.					43
	0 00	6,534 00	16,118 00	28,580 00	44
Add lines 43 and 44.					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			46		
Federal tax on split income (from line 5 of Form T1206)	**424**		• 47		
Add lines 46 and 47.	404		▸		48
Enter your non-refundable tax credits from line 37.	350	2,325 90	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.		2,325 90	▸	2,325 90	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

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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

Description	Sub-amount	Code	Amount	Line	Code	Amount	Line
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	36,933.20						
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		• 7			
Employment Insurance premiums: (amount from line 312 of your federal Schedule 1)		5832		• 8			
(amount from line 317 of your federal Schedule 1)		5829		• 9			
Adoption expenses (amount from line 313 of your federal Schedule 1)		5833		10			
Children's fitness amount		5838		11			
Children's arts amount		5841		12			
Pension income amount **(maximum $1,000)**		5836		13			
Caregiver amount (use the *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**.	305.28			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	10,276.00			10,276.00	26
British Columbia non-refundable tax credit rate						x 5.06 %	27
Multiply line 26 by line 27.					5884	519.97	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	519.97	32

Go to Step 2

Step 2 - British Columbia tax on taxable income

Enter your **taxable income** from line 260 of your return. 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.						34
Line 34 minus line 35	0 00	37,568 00	75,138 00	86,268 00	104,754 00	35
(cannot be negative)						36
	x 5.06 %	x 7.70 %	x 10.50 %	x 12.29 %	x 14.70 %	37
Multiply line 36 by line 37.						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**.						40

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 40.				0 00	41
Enter your British Columbia tax on split income from Form T1206.			6151		• 42
Add lines 41 and 42.					43
Enter your British Columbia non-refundable tax credits from line 32.		519 97	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.		519 97	▶	519 97	48
Line 43 minus line 48 (if negative, enter "0")					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.					51
Enter the provincial foreign tax credit from Form T2036					52
Line 51 minus line 52 (if negative, enter "0")					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.	10,176 08	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

2013 Slip Summary

NAME: Sinclair, Christopher   SIN: 727895161

T5007 Slips - Feuillets T5007		1	Total
Description		WCB	
Workers' compensation benefits	**10**	10,176.08	

Child Tax Benefit

Are you eligible to receive the Child Tax Benefit? Yes [X] No [ ]

Qualified dependants

Name	Birthdate	July 2014 to June 2015		
		Basic benefit	National Child Benefit supplement	Child Disability Benefit Supplement
Jaelynn Miller	2002/08/13	1,446.00	2,241.00	
Julianna Sinclair	2010/01/31	1,446.00	1,982.00	
	Subtotal	2,892.00	4,223.00	
	Totals	2,892.00	4,223.00	

Calculation of benefits for July 2014 to June 2015

Basic benefit			2,892.00	
Benefit reduction:				
Taxpayer's 2013 adjusted net income	10,176.08			
Spouse's 2013 adjusted net income	36,933.20			
Subtotal	47,109.28			
Less: Universal Child Care Benefit (UCCB)				
Universal Child Care Benefit repayment				
Less: Registered Disability Savings Plan (RDSP) income				
Registered Disability Savings Plan repayment				
2013 family adjusted net income	47,109.28			
Less	43,953.00			
Subtotal	3,156.28	A		
Reduction of 2% of line A for 1 child; 4% for 2 or more		-	126.25	
Subtotal			2,765.75	2,765.75
National Child Benefit supplement			4,223.00	
Benefit reduction:				
2013 family adjusted net income	47,109.28			
Less	25,584.00			
Subtotal	21,525.28	B		
12.2% of line B for 1 child; 23% for 2; 33.3% for 3 or more		-	4,950.81	
Subtotal				+
Child Disability Benefit supplement				
Benefit reduction:				
2013 family adjusted net income	47,109.28			
Less	43,948.00			
Subtotal	3,161.28	C		
2% of line C for 1 child; 4% for 2 or more		-		
Subtotal				+

ESTIMATED Child Tax Benefit for July 2014 to June 2015
- if less than $120, amount is payable as a lump sum in July 2014 — 2,765.75

ESTIMATED Monthly Child Tax Benefit — 230.48

This worksheet is for information purposes only.

The calculation of these benefits is an estimate based on the federal and provincial legislation available to us. Canada Revenue Agency will calculate the actual benefits, which may differ from this estimate.

GST / HST credit

Do you wish to apply for the Goods and services tax / Harmonized sales tax credit? Yes [X] No [ ]

Calculation of GST / HST credit

Basic GST / HST credit		claim $268	268.00
Credit for spouse		claim $268	268.00
Equivalent-to-spouse credit		claim $268	
Credit for qualified dependants	Number of dependants 2	x $141	282.00
Additional credit (if not married or living common law):			
If there are one or more qualified dependants, claim $141			
Net income from line 236	10,176.08		
Universal Child Care Benefit repayment (line 213)			
RDSP income repayment (included in the amount at line 232 of your return)			
Minus: Universal Child Care Benefit (UCCB)			
Registered disability savings plan (RDSP) income (line 125 of your return)			
Adjusted net income	10,176.08		
Minus: Base amount	8,685.00		
Subtotal	1,491.08	A	
If there are no qualified dependants, claim 2% of A or $141, whichever is less			
Total credits			818.00
Credit reduction:			
Net income	10,176.08		
Spouse's Net income	36,933.20		
Family Net income	47,109.28		
Universal Child Care Benefit repayment Amount from line 213 of your or your spouse or common-law partner's return			
RDSP income repayment (included in the amount of line 232 of your and your spouse's or common-law partner's return)			
Minus: Universal Child Care Benefit (UCCB) Amount from line 117 of your or your spouse or common law partner's return			
Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's return)			
Total adjusted net income	47,109.28		
Minus: Base amount	34,872.00		
Subtotal	12,237.28	B	
Credit reduction - 5% of line B			611.86
Annual GST / HST credit			206.14
Provincial Credit (see calculation below)			123.87
Total GST / HST plus Provincial Credit			330.01
GST / HST credit - if less than $200, amount is payable as a lump sum in July 2014			330.01
Quarterly GST / HST payments - payable in July and October 2014 and January and April 2015			82.50

British Columbia Low-Income Climate Action Tax Credit (BCLICATC)

Basic credit			115.50
Credit for spouse or common-law partner			115.50
Credit for child claimed as an "eligible dependant"			
Credit for other qualifed children	2 x	34.50	69.00
Subtotal			300.00
Reduction of credit:			
Family net income from above	47,109.28		
Less: Base amount	38,303.00		
Subtotal (if negative enter "0")	8,806.28	C	
Reduction: 2% of line C			176.13
Total British Columbia Low-Income Climate Action Tax Credit Included in GST/HST credit payment			123.87

RRSP deduction limit

2014 RRSP deduction limit

2013 earned income from line 23 below		x 18%		A
Lesser of A or $24,270				
Less: 2013 pension adjustment				
2014 past service pension adjustment				
Plus: 2014 pension adjustment reversal from T10 slip				
Subtotal				
2013 RRSP deduction limit		60,373		
Less: 2013 RRSP and SPP deduction				
Contributions to foreign retirement plan (RC267/RC268/RC269)				
Unused RRSP deduction room		60,373	60,373	
2014 RRSP deduction limit			60,373	
Less: RRSP contributions you made but did not deduct on your 2013 return				
Additional RRSP contributions you can make and deduct on your 2014 return			60,373	

2013 earned income

The line numbers in brackets below refer to the numbers on your 2013 return where you reported your income.

Employment earnings (lines 101 and 104)				1
Annual union, professional, or like dues (line 212) that relate to your employment earnings				2
Employment expenses (line 229) that relate to your employment earnings	+			3
Add lines 2 and 3	=	-		4
Line 1 **minus** line 4 (if negative, enter '0')		=		5
Net income from a business you carried on alone or as an active partner (lines 135 to 143)			+	6
Disability payments you received from the Canada or Quebec Pension Plan (line 152)			+	7
Royalties for a work or invention of which you were the author or inventor (line 104)			+	8
Net rental income from real property (line 126)			+	9
Support payments that you include in income for the year (line 128)			+	10
Net research grants you received (line 104)			+	11
Employee profit-sharing plan allocation (line 104)			+	12
Unemployment benefit plan payments (line 104)			+	13
Other income			+	14
Add lines 5 to 14			=	15
Current-year loss from a business you carried on alone or as an active partner (lines 135 to 143)			+	16
Amount included at line 6 above that represents the taxable portion of gains on the disposition of eligible capital property			+	17
Current-year rental loss from real property (line 126)			+	18
Support payments that you deduct for the year (line 220)			+	19
Other deductions			+	20
Add lines 16 to 20			=	21
Earned income - Pre-bankruptcy			+	22
2013 earned income (line 15 **minus** line 21 **plus** line 22)			=	23

Carryforward Summary

	Beginning balance	End balance
RRSP		
RRSP deduction limit	60,373 00	60,373 00
Undeducted RRSP contributions		
Losses		
Net capital		
Non-capital		
Farming or fishing		
Restricted farm		
Limited partnership		
Listed personal property		
Business year-end changes		
Additional business income		
Capital gains		
Capital gains reserve		
Capital gains deduction		
Capital gains deduction claimed		
Eligible taxable capital gains after 1984		
Allowable business investment losses after 1984		
Investment expenses claimed in previous years		
Investment income claimed in prior years	37,500 00	37,500 00
Capital gains exemption available	375,000 00	375,000 00
Provincial amounts		
Provincial tuition and education amounts		
Provincial resource tax credit and rebates		
Labour-sponsored funds tax credit		
Saskatchewan graduate retention program tuition rebate		
Saskatchewan mineral exploration tax credit		
Provincial venture capital tax credit		
Alberta stock savings plan tax credit		
Saskatchewan Pension Plan contributions		
Provincial equity tax credit		
Manitoba tuition fee income tax rebate		
Manitoba mineral exploration tax credit		
New Brunswick Small Business Investor tax credit		
NewfoundLand and Labrador Resort Property Investment tax credit		
Other unused amounts		
Business use of home expenses		
Charitable donations		
Cultural and ecological gifts		
US donations available for carryforward		
Tuition and education amounts		
Interest on student loans		
Moving expenses		
Pre-1990 past service RPP contributions		
Minimum tax carryover		
Business foreign tax credits		
Labour-sponsored funds tax credit		
Investment tax credits		

Comparative NRTC Summary

Non-refundable tax credits	Federal 2013	Provincial 2013 BC	2012 BC	2011 BC	2010
Basic personal amount	11,038.00	10,276.00	11,354.00	11,088.00	
Age amount (if you were born in 1948 or earlier)					
Spouse or common-law partner amount					
Amount for an eligible dependant					
Amount for children born in 1996 or later	4,468.00				
Amount for infirm dependants age 18 or older					
Amount for dependent children born 1995 or later					
Senior supplementary amount (if born in 1948 or earlier)					
Amount for young children					
CPP or QPP contributions					
CPP or QPP contributions on self-employment and other earnings					
Employment Insurance premiums					
Volunteer firefighters' amount					
Child care amount					
Canada employment amount					
Public transit passes amount					
Children's fitness amount					
Fitness amount					
Children's arts amount					
Home buyers' amount					
Adoption Expenses					
Pension income amount					
Caregiver amount					
Disability amount					
Disability amount transferred from a dependant					
Teacher school supply amount					
Sport and recreational expenses for children					
Interest paid on your student loans					
Tuition and education amounts					
Tuition and education amounts transferred from a child					
Graduate exemption amount					
Amounts transferred from your spouse or common-law partner					
Family tax benefit					
Allowable portion of medical expenses					
Subtotal	15,506.00	10,276.00	11,354.00	11,088.00	
Credit	2,325.90	519.97	574.51	561.05	
Donations and gifts					
Non-refundable tax credits	2,325.90	519.97	574.51	561.05	

5 Year Tax Summary (Federal)

		2013	2012	2011	2010	2009
Total income						
Employment *	**101**					
Old Age Security	**113**					
CPP/QPP benefits	**114**					
Other pensions	**115**					
Split-pension amount	**116**					
Universal Child Care Benefit	**117**					
Employment Insurance	**119**					
Taxable dividends	**120**			37,500		
Interest	**121**					
Limited partnership	**122**					
RDSP	**125**					
Rental	**126**					
Taxable capital gains	**127**					
Support payments	**128**					
RRSP	**129**					
Other	**130**					
Self-employment *	**135**					
Workers' compensation and social assistance	**147**	10,176	31,949	7,507		
Total income	**150**	10,176	31,949	45,007		
Net income						
RPP	**207**					
RRSP *	**208**					
Split-pension deduction	**210**					
Union and professional dues	**212**					
UCCB repayment	**213**					
Child care expenses	**214**					
Disability supports deduction	**215**					
Business investment loss	**217**					
Moving expenses	**219**					
Support payments	**220**					
Carrying charges and interest	**221**					
CPP/QPP/PPIP *	**222**					
Exploration and development	**224**					
Employment expenses	**229**					
Social benefits repayment	**235**					
Other deductions *	**231**					
Net income	**236**	10,176	31,949	45,007		
Taxable income						
Canadian Forces personnel	**244**					
Home relocation loan	**248**					
Security options deductions	**249**					
Other payments deduction	**250**	10,176	31,949	7,507		
Losses of other years *	**251**					
Capital gains deduction	**254**					
Northern residents	**255**					
Additional deductions	**256**					
Taxable income	**260**			37,500		

	Line	2013	2012	2011	2010	2009
Non-refundable tax credits						
Basic personal amount	300	11,038	10,822	10,527		
Age amount	301					
Spouse / eligible dependant *	303					
Amount for children	367	4,468				
Infirm/caregiver *	306					
CPP/QPP/PPIP/EI *	308					
Volunteer firefighters' amount	362					
Canada employment amount	363					
Public transit passes amount	364					
Children's fitness amount	365					
Children's arts amount	370					
Home buyers' amount (or 2009 renovation)	369					
Adoption expenses	313					
Pension income amount	314					
Disability amount	316					
Transfers *	318					
Interest on student loans	319					
Tuition / education	323					
Medical expenses	332					
Subtotal	335	15,506	10,822	10,527		
Credit at 15%	338	2,326	1,623	1,579		
Donations and gifts	349					
Non-refundable tax credits	350	2,326	1,623	1,579		
Total payable						
Federal tax	404			5,625		
Non refundable tax credits	350	2,326	1,623	1,579		
Dividend tax credit	425			5,000		
Min. tax carry-over/other *	426					
Basic federal tax	429					
Non resident surtax						
Foreign tax credits / other *	405					
Federal tax	406					
Political/inv. tax credit/other *	410					
Labour-sponsored tax credit	414					
Alternative minimum tax	417					
WITB (RC210)	415					
Special Taxes	418					
Net federal tax	420					
CPP contributions payable	421					
EI self-employment	430					
Social benefits repayment	422					
Provincial/territorial tax	428			97		
Total payable	435			97		
Total credits						
Income tax deducted *	437					
QC or YT abatement *	440					
CPP/EI overpayment *	448					
Medical expense supplement	452					
WITB (Schedule 6)	453					
Other credits *	454					
GST / HST rebate	457					
Instalments	476					
Provincial tax credits	479					
Total credits	482					
Balance owing (refund)				97		

* More than one line is considered