Protected B when completed

Canada Revenue Agency / Agence du revenu du Canada

# T1 GENERAL 2012

## Income Tax and Benefit Return

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

## Identification

BC 7

Print your name and address below.

First name and initial: BOHUMILA

Last name: KALLOVA

c/o

Mailing address

Apt. No.: 109 Street No. Street name: 735A COOK ROAD

PO Box RR

City: KELOWNA Prov./Terr.: BC Postal code: V1W3G6

### Information about your residence

Enter your province or territory of residence on **December 31, 2012:** BRITISH COLUMBIA

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 2012, 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 2012, enter the date of:

**entry** Month Day or **departure** Month Day

### Information about you

Enter your social insurance number (SIN): 751-737-529

Enter your date of birth: Year Month Day 1981-10-08

COPY

Your language of correspondence: English [X] Francais [ ]

### Marital status

Check the box that applies to your marital status on December 31, 2012:

1 [X] Married 2 [ ] Living common-law 3 [ ] Widowed
4 [ ] Divorced 5 [ ] Separated 6 [ ] Single

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

Enter his or her SIN: 751-737-610

Enter his or her first name: EDUARD

Enter his or her net income for 2012 to claim certain credits: 11,551 81

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:

Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2012: 1 [X]

### Person deceased in 2012

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

Do not use this area

## 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 [X] 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 [X] 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 includes 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 [X] 2

| Do not use this area | 172 | | | | 171 | | | | |
|---|---|---|---|---|---|---|---|---|---|

5010-R

**The guide contains valuable information to help you complete your return.**
**When you come to a line on the return that applies to you, go to the line number in the guide for more information.**

## Please answer the following question:

Did you own or hold foreign property at any time in 2012 with a total cost of more than CAN$100,000? see "Foreign income" section in the guide for more information — 266 Yes [ ] 1 No [X] 2

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

If you had dealings with a non-resident trust or corporation in 2012, see "Foreign income" in the guide.

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

## Total income

| | | | | |
|---|---|---|---|---|
| Employment income (box 14 of all T4 slips) | | | 101 | |
| Commissions included on line 101 (box 42 of all T4 slips) | 102 | | | |
| Other employment income | | | 104 | |
| Old age security pension (box 18 of the T4A(OAS) slip) | | | 113 | |
| CPP or QPP benefits (box 20 of the T4A(P) slip) | | | 114 | |
| Disability benefits included on line 114 (box 16 of the T4A(P)slip) | 152 | | | |
| Other pensions or superannuation | | | 115 | |
| Elected split-pension amount (attach Form T1032) | | | 116 | |
| Universal child care benefit (UCCB) | | | 117 | 1,200 00 |
| UCCB amount designated to a dependant | 185 | | | |
| Employment insurance and other benefits (box 14 of 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 | 55,773 18 | Net 135 | 23,457 60 |
| 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 of 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 | 24,657 60 |

Canada Revenue Agency / Agence du revenu du Canada

# UNIVERSAL CHILD CARE BENEFIT STATEMENT
# ÉTAT DE LA PRESTATION UNIVERSELLE POUR LA GARDE D'ENFANTS

**RC62**

0163192

| Year / Année | Social Insurance Number / Numéro d'assurance sociale |
|---|---|
| 2012 | 751 737 529 |

10 Total benefit paid / Prestation totale versée: 1,200.00

| Year / Année | Amount / Montant |
|---|---|
| 2011 | 1,000.00 |

12 Repayment of previous-years benefits / Remboursement de prestations d'années précédentes

| Year / Année | Amount / Montant |
|---|---|
| | |

Issued by: Human Resources and Skills Development Canada
Émis par : Ressources humaines et Développement des compétences Canada

BOHUMILA KALLOVA 86 (S)
109-735A COOK RD
KELOWNA BC V1W 3G6

RC62 (10/12)

Canada


Canada Revenue Agency / Agence du revenu du Canada

UNIVERSAL CHILD CARE BENEFIT STATEMENT
ÉTAT DE LA PRESTATION UNIVERSELLE POUR LA GARDE D'ENFANTS

RC62

| Year / Année | Social Insurance Number / Numéro d'assurance sociale |
|---|---|
| 2012 | 751 737 529 |

10 Total benefit paid / Prestation totale versée: 1,200.00

| Year / Année | Amount / Montant |
|---|---|
| 2011 | 1,000.00 |

12 Repayment of previous-years benefits / Remboursement de prestations d'années précédentes

| Year / Année | Amount / Montant |
|---|---|
| | |

Issued by: Human Resources and Skills Development Canada
Émis par : Ressources humaines et Développement des compétences Canada

BOHUMILA KALLOVA 86 (S)
109-735A COOK RD
KELOWNA BC V1W 3G6

RC62 (10/12)

Canada


Human Resources and Skills Development Canada / Ressources humaines et Développement des compétences Canada

SURREY BC V3T 5E1


BOHUMILA KALLOVA 86 (S)
109-735A COOK RD
KELOWNA BC V1W 3G6

# MOTOR VEHICLE EXPENSES AND CCA CALCULATIONS (FOR BUSINESS and RENTAL)

| | | | |
|---|---|---|---|
| Automobile description: | Toyota 4Runner | | |
| Total kilometers driven in taxation year to earn income | | 24450 | 1 |
| Total Kilometers driven in the taxation year | | 29500 | 2 |
| | Allowable expenses | 9,203.60 | |
| | Allowable CCA | | |

## ALLOCATION TO STATEMENTS

| Statement(s) | % | Partner | Claimed Expenses | CCA |
|---|---|---|---|---|
| T2125#1 | 100.00 | | 9,203.60 | |
| | | | | |
| | | | | |
| Total | 100.00 | | | |

## Chart A - Motor Vehicle Expenses

| | | | |
|---|---|---|---|
| Fuel and oil | | 5,756.59 | 3 |
| Interest (use Chart B below) | | | 4 |
| Insurance | | 2,356.33 | 5 |
| License and registration | | | 6 |
| Maintenance and Repairs | | 2,991.63 | 7 |
| Leasing (use Chart C below) | | | 8 |
| Other: Car Rental | | | 9 |
| Other: | | | 10 |
| **Total motor vehicle expenses** | (add lines 3 to 10) | 11,104.55 | 11 |
| Business-use portion (1)/(2) X line 11 | | 9,203.60 | |
| Add: Business Parking Fees | | | |
| Add: Supplementary Business Insurance | | | |
| Allowable motor vehicle expenses | | 9,203.60 | 12 |

## Chart B - Available interest expense for passenger vehicles

| | | |
|---|---|---|
| Total interest payable (accrual method) or paid (cash method) in the fiscal period | | A |
| Daily allowance* | | (i) |
| The number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) | | (ii) |
| Total allowance (i x ii) | | B |
| Available interest expense Amount (A) or (B), whichever is less | | C |

* For passenger vehicles bought after 2000

## Chart C - Eligible leasing costs for passenger vehicles*

| | | |
|---|---|---|
| Date lease commenced | | |
| Date lease terminated | | |
| PST rate | % | |
| GST/HST rate | % | |
| Total lease charges incurred in your 2012 fiscal period for the vehicle | | 1 |
| Total lease payments deducted before 2012 fiscal period for the vehicle | | 2 |
| Total number of days the vehicle was leased in 2012 and previous fiscal periods | | 3 |
| Manufacturer's list price | | 4 |
| The amount on line 4 or ($35,294* + GST* and PST or HST on $35,294) whichever is more X 85% | | 5 |
| [($800* + GST* and PST, or HST on $800) x line 3] / 30 - line 2: | | 6 |
| [($30,000 * + GST* and PST, or HST on $30,000) x line 1] / line 5 | | 7 |
| **Eligible leasing cost: line 6 or 7 whichever is less** (Enter this amount on line 8 of Chart A above) | | |

* Use a GST rate of 5% or HST rate of 13% after December 31, 2007.
Use a GST rate of 6% or HST rate of 14% from July 1, 2006 to December 31, 2007.
If you entered into a lease agreement before January 1, 2001, make the following changes to the chart:

| | After 1990 and before 1997 | 1997 | 1998 1999 | 2000 |
|---|---|---|---|---|
| Line 5, replace $35,294 by: | $28,235 | $29,412 | $30,588 | $31,765 |
| Line 6, replace $800 by: | 650 | 550 | 650 | 700 |
| Line 7, replace $30,000 by: | 24,000 | 25,000 | 26,000 | 27,000 |

# MOTOR VEHICLE EXPENSES AND CCA

*Continued from previous page*

## Chart D - Capital Cost Allowance - Motor Vehicles

Automobile description: Toyota 4Runner

| | | | |
|---|---|---|---|
| | Class | * | 1 |
| | Date acquired | | |
| **Purchased in a prior year** Notes/References | Cost of vehicle | | |
| | UCC - end of last year | | |
| | GST/HST and PST rebates received for the vehicle | | |
| | UCC - beginning of year | | 2 |
| **Additions in the year** Notes/References | Cost of vehicle before taxes | | |
| | Less trade-in value | | |
| | Cost of vehicle for tax purposes | | |
| | GST/HST % = | | |
| | PST % = | | |
| | Total Cost | | |
| | Personal portion | | |
| | Allowable max cost | | |
| | Cost of additions for CCA purposes | | 3 |

**Dispositions during the year**

| | | |
|---|---|---|
| Class empty (after disposition in year) | ☐ | |
| Proceeds of dispositions | | |
| Less personal portion | | |
| Net proceeds of dispositions | | |
| Proceeds for CCA purposes | | 4 |

| | | |
|---|---|---|
| **UCC after additions and disposals** Lines (2)+(3)-(4) | | 5 |

**Calculation of CCA / Terminal Loss / Recapture**

| | | |
|---|---|---|
| Adjustment for additions. Line ((3)-(4)) * 1/2 | | 6 |
| Base amount for CCA. Line (5)-(6) | | 7 |
| Rate | 30 % | 8 |
| **CCA for the year** *Override CCA (X)* ☐ | | 9 |
| **Terminal Loss for the year (class 10 only)** | | |
| **Recapture for the year (class 10 only)** | | |

| | | |
|---|---|---|
| **UCC - end of year** Line (5)-(9) Less GST Input Tax Credit (or other adjustment) = | | 10 |

*** Passenger vehicles classes**

Your passenger vehicle can belong to either Class 10 or Class 10.1. The cost below refers to cost before GST/HST/PST

**Class 10.1**

Include your passenger vehicle in Class 10.1 if it meets one of the following conditions:
- you acquired it after August 31, 1989, and before January 1, 1997, and it cost you more than $24,000;
- you acquired it after December 31, 1996, and before January 1, 1998, and it cost you more than $25,000;
- you acquired it after December 31, 1997, and before January 1, 2000, and it cost you more than $26,000;
- you acquired it after December 31, 1999, and before January 1, 2001, and it cost you more than $27,000;
- you acquired it after December 31, 2000, and it cost you more than $30,000.

**Class 10**

If your passenger vehicle does not meet any of the above conditions, then it belongs in Class 10.

Canada Revenue Agency

# Statement of Business or Professional Activities

Protected B when completed

- For each business or profession, complete a separate Form T2125.
- File each completed Form T2125 with your Income Tax and Benefit Return.
- For more information on how to complete this form, see Guide T4002, Business and Professional Income.

## Identification

| | |
|---|---|
| Your name: BOHUMILA KALLOVA | Your social insurance number: 751-737-529 |
| Business name: | Account number (15 characters: 818283707RT0001 |
| Business address Street No and name: 735A COOK ROAD 109 | City, province, or territory: KELOWNA, BC — Postal code: V1W3G6 |
| Fiscal period Year-Month-Day From: 2012-01-01 To: 2012-12-31 | Was 2012 your last year of business? Yes [ ] No [X] |
| Main product or service: Janitorial Service | Industry code (see the appendix in Guide T4002, 561722 |
| Tax shelter identification number: / Partnership business number (9 digits): | Your percentage of the partnership: 100.0000 % |
| Name and address of person or firm preparing this form: T & R Returns | Method: Accrual [X] Cash [ ] |

## Part 1 - Business income

[X] If you have business income, check 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) | 59,763.50 | A |
| Income reported on T4A slips | | A1 |
| Income reported on T3 slips | | A2 |
| **Minus** PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments | 3,990.32 | (i) |
| **Subtotal (line A plus line A1, minus line (i))** | 55,773.18 | B |
| **(For those using the Quick Method) Government assistance calculated as follows:** | | |
| GST/HSTcollected 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 the applicable 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) | 55,773.18 | C |

## Part 2 - Professional Income

[ ] If you have professional income, check 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 |
| Income reported on T4A slips | | D1 |
| **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 Guide T4002) | | (i) |
| **Subtotal (line D Plus D1 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 the applicable 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 line (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 | 55,773.18 | G |
| **Plus** | | | | |
| Reserves deducted last year | 8290 | | | |
| Other income | | | | |
| Recapture of CCA | | | | |
| | 8230 | | | |
| Total of the above two lines (8290 and 8230) | | ► | | H |
| **Gross business or professional income (line G plus line H)** | | 8299 | 55,773.18 | |

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 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.

**Protected B** when completed

## 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 on page 1 | | | 55,773 18 I |
| Opening inventory (include raw materials, goods in process, and finished goods) | 8300 | | |
| Purchases during the year (net of returns, allowances, and discounts) | 8320 | | |
| Direct wage costs | 8340 | | |
| Subcontracts | 8360 | 16,234 50 | |
| Other costs | 8450 | | |
| Total of the above five lines | | 16,234 50 | |
| **Minus** | | | |
| Closing inventory (include raw materials, goods in process, and finished goods) | 8500 | | |
| Cost of goods sold | 8518 | 16,234 50 ► | 16,234 50 J |
| **Gross profit (line I minus line J)** | 8519 | | 39,538 68 |

## 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 on page 1 | | | 39,538 68 K |
| **Expenses (enter only the business part)** | | | |
| Advertising | 8521 | 90 69 | |
| Meals and entertainment (allowable part only) Total 357 34 X 50 % | 8523 | 178 67 | |
| Bad debts | 8590 | | |
| Insurance | 8690 | | |
| Interest | 8710 | | |
| Business tax, fees, licenses, dues, memberships and subscriptions | 8760 | 139 00 | |
| Office expenses | 8810 | 85 52 | |
| Supplies | 8811 | 3,860 45 | |
| Legal, accounting, and other professional fees | 8860 | 179 20 | |
| 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, accommodations, and allowable part of meals) | 9200 | | |
| Telephone and utilities | 9220 | 886 02 | |
| Fuel costs (except for motor vehicles) | 9224 | | |
| Delivery, freight, and express | 9275 | | |
| Motor vehicle expenses (not including CCA) (see Chart A on page 6) | 9281 | 9,203 60 | |
| Allowance on eligible capital property | 9935 | | |
| Capital cost allowance (CCA) (from Area A on page 4) | 9936 | | |
| Other expenses (specify) | | | |
| Plus terminal loss | 9270 | | |
| Total business expenses | 9368 | 14,623 15 ► | 14,623 15 L |
| **Net income (loss) before adjustments (line K minus line L)** | 9369 | | 24,915 53 |

## Part 6 - Your net income (loss)

| | | | | |
|---|---|---|---|---|
| Your share of the amount on line 9369 in Part 5 or the amount from your T5013 or T5013A slip | | 24,915 53 M | | |
| **Plus:** GST/HST rebate for partners received in the year (see Chapter 3) | 9974 | N | | |
| Total (line M plus line N) | | 24,915 53 ► | | 24,915 53 O |
| **Minus:** Other amounts deductible from your share of net partnership income (loss) (from the chart on page 3) | | | 9943 | P |
| **Net income (loss) after adjustments (line O minus line P)** | | | | 24,915 53 Q |
| **Minus:** Business-use-of-home expenses (your share of line 3 from the chart on page 3) | | | 9945 | 1,457 93 R |
| **Your net income (loss) (line Q minus line R)** | | | 9946 | 23,457 60 |

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.

Protected B when completed

## 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.

| | |
|---|---|
| Motor vehicle expenses ____ plus Motor vehicle CCA ____ Total motor vehicle | |
| **Other amounts deductible from your share of the partnership (total of the above lines** (enter this amount on line 9943, in Part 6 on page 2) | |

## Calculation of business-use-of-home expenses

| | | | |
|---|---|---|---|
| Heat | | | |
| Electricity | | 659 69 | |
| Insurance | | | |
| Maintenance | | | |
| Mortgage interest | | | |
| Property taxes | | | |
| Other expenses (specify) Rent | | 6,000 00 | |
| Telephone expenses | | 44 29 | |
| Internet | | 135 65 | |
| | **Subtotal** | 6,839 63 | |
| **Minus:** Personal use part | 80.00 % | 5,471 70 | |
| | **Subtotal** | 1,367 93 | |
| **Plus:** Capital Cost allowance (business part only) | | 90 00 | |
| | **Subtotal** | 1,457 93 | |
| Allocation to this statement: | 100 00 % | 1,457 93 | |
| **Plus:** Amount carried forward from previous year | | | |
| | **Subtotal** | 1,457 93 **1** | |
| **Minus:** Net income (loss) after adjustments (from line Q in Part 6 on page 2) - If negative, enter '0' | | 24,915 53 **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 and 2 above – Enter your share of this amount on line 9945 in Part 6)** | | | 1,457 93 **3** |

## Details of other partners

| Name and address | First name | Last name | Share of net Income or (loss) $ | Percentage of partnership % |
|---|---|---|---|---|
| Spouse: | | | | |
| Address: | | | | |
| Other | | | | |
| Address: | | | | |
| Other | | | | |
| Address: | | | | |
| Other | | | | |
| Address: | | | | |
| Other | | | | |
| Address: | | | | |
| | | | Total % | 0.0000 |

## Details of equity

| | | |
|---|---|---|
| Total business liabilities | 9931 | |
| Drawings in 2012 | 9932 | |
| Capital contributions in 2012 | 9933 | |

Protected B
when completed

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

| 1 Class number | 2 UCC at start of the year | 3 Cost of additions | 4 Proceeds of dispositions | 6 Adjustment for additions | 7 Base amount for CCA | 8 Rate % | 9 CCA for the year | 10 UCC at the end of the year (col 5 - 9) | Term Loss (x) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

From supplementary schedule

**Total CCA claim for the year (enter this amount, minus any personal part and any CCA for business-use-of-home expenses, on line 9936 in Part 5 on page 2**)**

5* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4) *If you have a negative amount in this column, add it to income as a recapture on line 8230, 'Other income,' in Part 3 on page 1. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, 'Other expenses,' in Part 5 on page 2. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of Guide T4002, Business and Professional Income.

**For information on CCA for "Calculation of business-use-of-home expenses" on page 3, see "Special Situations" in Chapter 4 of Guide T4002

## Calculation of capital cost allowance claim - Motor Vehicles

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 30 | | | |

From supplementary schedule

Motor Vehicle CCA (enter on motor vehicle expenses)

## Area B - Details of equipment additions in the year

**Other than Motor Vehicles**

| 1 Class number | 2 Property details | 3 Total cost | 4 Personal part (if applicable) | 5 Business part (col 3 - 4) |
|---|---|---|---|---|
| | | | | |

From supplementary schedule

**Total - other than Motor Vehicles**

**Motor Vehicles**

| | | | | |
|---|---|---|---|---|
| | | | | |

From supplementary schedule

Total - Motor Vehicles

**Total equipment additions in the year** 9925

## Area C - Details of building additions in the year

| 1 Class number | 2 Property details | 3 Total cost | 4 Personal part (if applicable) | 5 Business part (col 3 - 4) |
|---|---|---|---|---|
| | | | | |

From supplementary schedule

**Total building additions in the year** 9927

## Area D - Details of equipment dispositions in the year

**Other than Motor Vehicles**

| 1 Class number | 2 Property details | 3 Proceeds of dispositions | 4 Personal part (if applicable) | 5 Business part (col 3 - 4) |
|---|---|---|---|---|
| | | | | |

From supplementary schedule

**Total - other than Motor Vehicles**

Protected B when completed

## Area D - Details of equipment dispositions in the year - Motor Vehicles

| 1 Class number | 2 Property details | 3 Proceeds of disposition | 4 Personal part | 5 Business part |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | From supplementary schedule | | |
| | | Total motor vehicles | | |
| | | Total equipment dispositions in the year | 9926 | |

**Note:** If you disposed of property from your business in the year, see Chapter 4 of Guide T4002, for information about your proceeds of disposition.

## Area E - Details of building dispositions in the year

| 1 Class number | 2 Property details | 3 Proceeds of disposition | 4 Personal part (if applicable) | 5 Business part (column 3 - 4) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | From supplementary schedule | | |
| | | Total building dispositions in the year | 9928 | |

**Note:** If you disposed of a building from your business in the year, see Chapter 4 of Guide T4002, for information about your proceeds of disposition.

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

| | | |
|---|---|---|
| Total cost of all land additions in the year | 9923 | |
| Total proceeds from all land dispositions in the year | 9924 | |

**Note:** You cannot claim capital cost allowance on land.

## CEC - Cumulative Eligible Capital Account

**Annual Allowance on Eligible Capital Property** (i.e. Goodwill, franchises,concessions, client lists,etc)

| | | | | | |
|---|---|---|---|---|---|
| CEC account Balance : beginning of year | | | | | (1) |
| Eligible capital expenditures you made or incurred in the year | | (2) | x 75% | | (3) |
| Line 1 plus line 3 | | | | | (4) |
| All the amounts you received or are entitled to receive from the sale of eligible capital property in the year | | (5) | | | |
| All the amounts that became receivable this year from the sale of eligible capital properties before June 18, 1987 | | (6) | | | |
| Line 5 plus line 6 | | (7) | x 75% | | (8) |
| CEC account balance: end of year (Line 4 minus line 8) | | | | | (9) |
| | | **Annual Allowance** | (7% of line 9) | | (10) |

*You may claim a lesser allowance. Override? (Y/N)* $

**Income inclusion due to negative CEC balance**

| | | | | |
|---|---|---|---|---|
| Negative balance in CEC account | | (11) | | |
| Plus: Total annual allowances deducted | | (12) | | |
| Minus: Eligible capital expenditures X 75% = | | (13) | | |
| Excess amount | | (i) | | |
| Annual allowances deducted in prior years | | (ii) | | |
| The lesser if (i) and (ii) | | A | | |
| Excess amount | | | | |
| Less: total annual deductions taken | | | | |
| Less: exempt gains balance (line 6 of T664 if filed in 1995) | | | Line A plus line C | |
| = | | B | **Income inclusion** | |
| B X 2/3 | | C | | |

**Protected B** when completed

# MOTOR VEHICLE EXPENSES

## Automobiles claimed

| Automobile description: | KM Driven 1 | KM Total 2 | Statement | Statement % | Partner* | Expenses claimed |
|---|---|---|---|---|---|---|
| Toyota 4Runner | 24450 | 29500 | T2125#1 | 100.00 | | 9,203.60 |
| | 0 | 0 | | | | |
| | 0 | 0 | | | | |
| | 0 | 0 | | | | |
| | 0 | 0 | | | | |
| | 0 | 0 | | | | |
| | | | | | Total | 9,203.60 |

## Chart A - Motor Vehicle Expenses

| | | | |
|---|---|---|---|
| Fuel and oil | 5,756.59 | 3 | |
| Interest (see Chart B below) | | 4 | |
| Insurance | 2,356.33 | 5 | |
| License and registration | | 6 | |
| Maintenance and repairs | 2,991.63 | 7 | |
| Leasing (see Chart C below) | | 8 | |
| Other expenses | | 9 | |
| (specify) | | 10 | |
| **Total motor vehicle expenses (add lines 3 to 10)** | 11,104.55 | 11 | |
| Business-use part: (line 1:) / (line 2:) X line 11: | | | 9,203.60 12 |
| | | | 13 |
| | | | 14 |
| Allowable motor vehicle expenses (add lines 12, 13 and 14) (enter this amount on line 9281 in Part 5 on page 2) | | | 9,203.60 |

**Note:** You can claim CCA on motor vehicles in Area A on page 4.

## Chart B - Available interest expense for passenger vehicles

| | | |
|---|---|---|
| Total interest payable (accrual method) or paid (cash method) in the fiscal period | | A |
| Daily allowance* | | (i) |
| The number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) | | (ii) |
| Total allowance (i x ii) | | B |
| Available interest expense (amount A or B, whichever is less (enter this amount on line 4 of Chart A above) | | |

* For passenger vehicles bought after 2000.

## Chart C - Eligible leasing costs for passenger vehicles*

| | | |
|---|---|---|
| Date lease commenced | | |
| Date lease terminated | | |
| PST rate | % | |
| GST/HST rate | % | |
| Total lease charges incurred in your 2012 fiscal period for the vehicle | | 1 |
| Total lease payments deducted before your 2012 fiscal period for the vehicle | | 2 |
| Total number of days the vehicle was leased in your 2012 and previous fiscal periods | | 3 |
| Manufacturer's list price | | 4 |
| The amount on line 4 or ($35,294 + GST* and PST or HST* on $35,294) whichever is more ► X 85% | | 5 |
| [($800 + GST* and PST, or HST* on $800) x line 3] / 30 ► - line 2: | | 6 |
| [($30,000 + GST* and PST, or HST* on $30,000) x line 1] / line 5 | | 7 |
| **Eligible leasing cost (line 6 or 7, whichever is less) (enter this amount on line 8 of Chart A above)** | | |

* Use a GST rate of 5% or the HST rate applicable to your province.

**Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial 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 | 24,657 60 |
| Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips) | 206 | | | |
| Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips) | 207 | | | |
| RRSP deduction (see Schedule 7 and attach receipts) | 208 | | | |
| 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 of 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) | 222 | 987 90 • | | |
| Exploration and development expenses (attach Form T1229) | 224 | | | |
| Other employment expenses | 229 | | | |
| Clergy residence deduction | 231 | | | |
| Other deductions Specify: | 232 | | | |
| Add lines 207 to 224, 229, 231, and 232. | 233 | 987 90 | ► | 987 90 |
| Line 150 minus line 233 (if negative, enter '0'). **This is your net income before adjustments.** | | | 234 | 23,669 70 |
| 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 | 23,669 70 |

## Taxable income

| | | | | |
|---|---|---|---|---|
| Canadian Forces personnel and police deduction (box 43 of all T4 slips) | 244 | | | |
| Employee home relocation loan deduction (box 37 of 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 | 23,669 70 |

**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 58 of Schedule 1 (attach Schedule 1, even if the result is "0") | 420 | 1,070 02 |
| CPP contributions payable on self-employment and other earnings (attach Schedule 8) | 421 | 1,975 80 |
| Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13) | 430 | |
| Social benefits repayment (amount from line 235) | 422 | |
| **Provincial or territorial tax (attach Form 428, even if the result is '0')** | 428 | 226 11 |
| Add lines 420, 421, 430, 422, and 428. **This is your total payable.** | 435 | 3,271 93 • |

| | | | |
|---|---|---|---|
| Total income tax deducted | 437 | • | |
| Refundable Quebec abatement | 440 | • | |
| CPP overpayment (enter your excess contributions) | 448 | • | |
| Employment insurance overpayment (enter your excess contributions) | 450 | • | |
| Refundable medical expense supplement (use federal worksheet) | 452 | 46 90 • | |
| 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 of 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 | 46 90 ► | 46 90 |
| Line 435 minus line 482 **This is your refund or balance owing.** | | | 3,225 03 |

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 3,225 03 •

**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, 2013.**

**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, WITB advance payments, and any other deemed overpayment of tax – To start direct** deposit or to change account information, complete lines 460, 461, and 462 below.
**Notes:** To deposit your CCTB payments (including certain related provincial or territorial payments) into the same account, also check box 463. To deposit your UCCB payments into the same account, also check box 491.

| Branch number | Institution number | Account number | CCTB | UCCB |
|---|---|---|---|---|
| 460 | 461 | 462 | 463 | 491 |
| (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 - 9990605 Date April 24, 2013

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

Name of preparer: T & R Returns

Telephone: 250 - 860-4683

EFILE number (if applicable): 489 G7316

**Do not use this area** 487 488

Protected B when completed

Canada Revenue Agency / Agence du revenu du Canada

# T1 GENERAL 2012

# Income Tax and Benefit Return

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

## Identification

BC 7

Print your name and address below.

First name and initial: EDUARD

Last name: KALLO

c/o:

Mailing address

Apt. No.: 109 Street No. Street name: 735A COOK ROAD

PO Box: RR:

City: KELOWNA Prov./Terr.: BC Postal code: V1W3G6

### Information about your residence

Enter your province or territory of residence on **December 31, 2012:** BRITISH COLUMBIA

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 2012, 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 2012, enter the date of:

entry Month ☐ Day ☐ or departure Month ☐ Day ☐

### Information about you

Enter your social insurance number (SIN): 751-737-610

Enter your date of birth: (Year Month Day) 1975-08-24

COPY

Your language of correspondence: English [X] Francais ☐

### Marital status

Check the box that applies to your marital status on December 31, 2012:

1 [X] Married 2 ☐ Living common-law 3 ☐ Widowed

4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

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

Enter his or her SIN: 751-737-529

Enter his or her first name: BOHUMILA (BONNIE)

Enter his or her net income for 2012 to claim certain credits: 23,669 70

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:

Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2012: 1 [X]

### Person deceased in 2012

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

Do not use this area

## 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 [X] 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 [X] 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 includes 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 [X] 1 No ☐ 2

Do not use this area 172 171

**The guide contains valuable information to help you complete your return.**
**When you come to a line on the return that applies to you, go to the line number in the guide for more information.**

## Please answer the following question:

Did you own or hold foreign property at any time in 2012 with a total cost of more than CAN$100,000? see "Foreign income" section in the guide for more information — 266 Yes [ ] 1 No [X] 2

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

If you had dealings with a non-resident trust or corporation in 2012, see "Foreign income" in the guide.

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

## Total income

| | | | | |
|---|---|---|---|---|
| Employment income (box 14 of all T4 slips) | | | 101 | |
| Commissions included on line 101 (box 42 of all T4 slips) | 102 | | | |
| Other employment income | | | 104 | |
| Old age security pension (box 18 of the T4A(OAS) slip) | | | 113 | |
| CPP or QPP benefits (box 20 of the T4A(P) slip) | | | 114 | |
| Disability benefits included on line 114 (box 16 of the T4A(P)slip) | 152 | | | |
| Other pensions or 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 of 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 | 35,028 84 | Net 135 | 12,081 60 |
| 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 of 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 | 12,081 60 |

EDUAR KALLO — HST:

| | | |
|---|---|---|
| FIDO | — | 133.42 |
| Restaurants | - | 20.00 |
| Summit Pools | - | 71.00 |
| MTF | — | 13.69 |
| Home Depot | - | 169.05 |
| Londio | — | 3.00 |
| Mr. Lube | - | 20.30 |
| Auto Place | - | 123.38 |
| Princess A. | - | 42.34 |
| Can Tile | - | 32.56 |
| X Cargo | - | 6.56 |
| Sans Floors | - | 208.60 |
| Julien Tile | - | 22.91 |
| Golden Floor | - | 481.57 |
| Value Vill | - | 10.19 |
| Gas | - | 393.82 |

1757.41 - PAID ON PURCHASES

~~Income~~ Collected 4203.46

[illegible]

## MOTOR VEHICLE EXPENSES AND CCA CALCULATIONS (FOR BUSINESS and RENTAL)

| | | |
|---|---|---|
| Automobile description: | Nissan Pathfinder | |
| Total kilometers driven in taxation year to earn income | 15250 | 1 |
| Total Kilometers driven in the taxation year | 18655 | 2 |
| Allowable expenses | 6,181.57 | |
| Allowable CCA | 1,984.50 | |

## ALLOCATION TO STATEMENTS

| Statement(s) | % | Partner | Claimed Expenses | Claimed CCA |
|---|---|---|---|---|
| T2125#2 | 100.00 | | 6,181.57 | 1,984.50 |
| | | | | |
| | | | | |
| Total | 100.00 | | | |

## Chart A - Motor Vehicle Expenses

| | | | |
|---|---|---|---|
| Fuel and oil | | 3,500.02 | 3 |
| Interest (use Chart B below) | | | 4 |
| Insurance | | 1,439.46 | 5 |
| License and registration | | 685.10 | 6 |
| Maintenance and Repairs | | 1,937.20 | 7 |
| Leasing (use Chart C below) | | | 8 |
| Other: ICBC Nissan Pathfinder | | | 9 |
| Other: | | | 10 |
| **Total motor vehicle expenses** | (add lines 3 to 10) | 7,561.78 | 11 |
| Business-use portion (1)/(2) X line 11 | | 6,181.57 | |
| Add: Business Parking Fees | | | |
| Add: Supplementary Business Insurance | | | |
| Allowable motor vehicle expenses | | 6,181.57 | 12 |

## Chart B - Available interest expense for passenger vehicles

| | | |
|---|---|---|
| Total interest payable (accrual method) or paid (cash method) in the fiscal period | | A |
| Daily allowance* | | (i) |
| The number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) | | (ii) |
| Total allowance (i x ii) | | B |
| Available interest expense Amount (A) or (B), whichever is less | | C |

* For passenger vehicles bought after 2000

## Chart C - Eligible leasing costs for passenger vehicles*

| | | |
|---|---|---|
| Date lease commenced | | |
| Date lease terminated | | |
| PST rate | % | |
| GST/HST rate | % | |
| Total lease charges incurred in your 2012 fiscal period for the vehicle | | 1 |
| Total lease payments deducted before 2012 fiscal period for the vehicle | | 2 |
| Total number of days the vehicle was leased in 2012 and previous fiscal periods | | 3 |
| Manufacturer's list price | | 4 |
| The amount on line 4 or ($35,294* + GST* and PST or HST on $35,294) whichever is more X 85% | | 5 |
| [($800* + GST* and PST, or HST on $800) x line 3] / 30 - line 2: | | 6 |
| [($30,000 * + GST* and PST, or HST on $30,000) x line 1] / line 5 | | 7 |
| **Eligible leasing cost: line 6 or 7 whichever is less** (Enter this amount on line 8 of Chart A above) | | |

* Use a GST rate of 5% or HST rate of 13% after December 31, 2007.
Use a GST rate of 6% or HST rate of 14% from July 1, 2006 to December 31, 2007.
If you entered into a lease agreement before January 1, 2001, make the following changes to the chart:

| | After 1990 and before 1997 | 1997 | 1998 1999 | 2000 |
|---|---|---|---|---|
| Line 5, replace $35,294 by: | $28,235 | $29,412 | $30,588 | $31,765 |
| Line 6, replace $800 by: | 650 | 550 | 650 | 700 |
| Line 7, replace $30,000 by: | 24,000 | 25,000 | 26,000 | 27,000 |

## MOTOR VEHICLE EXPENSES AND CCA

*Continued from previous page*

**Chart D - Capital Cost Allowance - Motor Vehicles**

Automobile description: Nissan Pathfinder

| | | | |
|---|---|---|---|
| | Class | 10 * | 1 |
| | Date acquired | 2011-01-01 | |
| **Purchased in a prior year** | | | |
| Notes/References | Cost of vehicle | | |
| | UCC - end of last year | 8,092.00 | |
| | GST/HST and PST rebates received for the vehicle | | |
| | UCC - beginning of year | 8,092.00 | 2 |
| **Additions in the year** | | | |
| Notes/References | Cost of vehicle before taxes | | |
| | Less trade-in value | | |
| | Cost of vehicle for tax purposes | | |
| | GST/HST % = | | |
| | PST % = | | |
| | Total Cost | | |
| | Personal portion | | |
| | Allowable max cost | | |
| | Cost of additions for CCA purposes | | 3 |
| **Dispositions during the year** | | | |
| | Class empty (after disposition in year) | ☐ | |
| | Proceeds of dispositions | | |
| | Less personal portion | | |
| | Net proceeds of dispositions | | |
| | Proceeds for CCA purposes | | 4 |
| **UCC after additions and disposals** | Lines (2)+(3)-(4) | 8,092.00 | 5 |
| **Calculation of CCA / Terminal Loss / Recapture** | | | |
| | Adjustment for additions. Line ((3)-(4)) * 1/2 | | 6 |
| | Base amount for CCA. Line (5)-(6) | 8,092.00 | 7 |
| | Rate | 30 % | 8 |
| | **CCA for the year** *Override CCA (X)* ☐ | 2,427.60 | 9 |
| | **Terminal Loss for the year (class 10 only)** | | |
| | **Recapture for the year (class 10 only)** | | |
| **UCC - end of year** | Line (5)-(9) Less GST Input Tax Credit (or other adjustment) = | 5,664.40 | 10 |

*** Passenger vehicles classes**

Your passenger vehicle can belong to either Class 10 or Class 10.1. The cost below refers to cost before GST/HST/PST

**Class 10.1**

Include your passenger vehicle in Class 10.1 if it meets one of the following conditions:

- you acquired it after August 31, 1989, and before January 1, 1997, and it cost you more than $24,000;
- you acquired it after December 31, 1996, and before January 1, 1998, and it cost you more than $25,000;
- you acquired it after December 31, 1997, and before January 1, 2000, and it cost you more than $26,000;
- you acquired it after December 31, 1999, and before January 1, 2001, and it cost you more than $27,000;
- you acquired it after December 31, 2000, and it cost you more than $30,000.

**Class 10**

If your passenger vehicle does not meet any of the above conditions, then it belongs in Class 10.

Canada Revenue Agency

# Statement of Business or Professional Activities

**Protected B** when completed

- For each business or profession, complete a separate Form T2125.
- File each completed Form T2125 with your Income Tax and Benefit Return.
- For more information on how to complete this form, see Guide T4002, Business and Professional Income.

## Identification

| | |
|---|---|
| Your name: EDUARD KALLO | Your social insurance number: 751-737-610 |
| Business name: E. K. - Tile | Account number (15 characters: |
| Business address Street No and name: 735A COOK ROAD 109 | City, province, or territory: KELOWNA, BC — Postal code: V1W3G6 |
| Fiscal period Year-Month-Day From: 2012-01-01 To: 2012-12-31 | Was 2012 your last year of business? Yes [ ] No [X] |
| Main product or service: Construction Services - specializing in tile | Industry code (see the appendix in Guide T4002, 236110 |
| Tax shelter identification number: | Partnership business number (9 digits): — Your percentage of the partnership 100.0000 % |
| Name and address of person or firm preparing this form: T & R Returns | Method: Accrual [X] Cash [ ] |

## Part 1 - Business income

[X] If you have business income, check 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) | | 39,232 30 | A |
| Income reported on T4A slips | | | A1 |
| Income reported on T3 slips | | | A2 |
| **Minus** PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments | | 4,203 46 | (i) |
| **Subtotal (line A plus line A1, minus line (i))** | | 35,028 84 | B |
| **(For those using the Quick Method) Government assistance calculated as follows:** | | | |
| GST/HSTcollected 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 the applicable 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) | | 35,028 84 | C |

## Part 2 - Professional Income

[ ] If you have professional income, check 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 |
| Income reported on T4A slips | | | D1 |
| **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 Guide T4002) | | | (i) |
| **Subtotal (line D Plus D1 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 the applicable 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 line (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 | 35,028 84 G |
| **Plus** | | | | |
| Reserves deducted last year | | 8290 | | |
| Other income | | | | |
| Recapture of CCA | | 8230 | | |
| Total of the above two lines (8290 and 8230) | | | ► | H |
| **Gross business or professional income (line G plus line H)** | | | 8299 | 35,028 84 |

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 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.

**Protected B** when completed

## 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 on page 1 | | | 35,028 84 | I |
| Opening inventory (include raw materials, goods in process, and finished goods) | 8300 | | | |
| Purchases during the year (net of returns, allowances, and discounts) | 8320 | | | |
| Direct wage costs | 8340 | | | |
| Subcontracts | 8360 | 2,480 00 | | |
| Other costs | 8450 | | | |
| **Total of the above five lines** | | 2,480 00 | | |
| **Minus** Closing inventory (include raw materials, goods in process, and finished goods) | 8500 | | | |
| **Cost of goods sold** | 8518 | 2,480 00 | 2,480 00 | J |
| **Gross profit (line I minus line J)** | 8519 | | 32,548 84 | |

## 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 on page 1 | | | 32,548 84 | K |
| **Expenses (enter only the business part)** | | | | |
| Advertising | 8521 | | | |
| Meals and entertainment (allowable part only) Total 177 98 X 50 % | 8523 | 88 99 | | |
| Bad debts | 8590 | | | |
| Insurance | 8690 | | | |
| Interest | 8710 | | | |
| Business tax, fees, licenses, dues, memberships and subscriptions | 8760 | 110 88 | | |
| Office expenses | 8810 | | | |
| Supplies | 8811 | 8,792 33 | | |
| Legal, accounting, and other professional fees | 8860 | 179 20 | | |
| Management and administration fees | 8871 | | | |
| Rent | 8910 | 600 00 | | |
| Maintenance and repairs | 8960 | | | |
| Salaries, wages, and benefits (including employer's contributions) | 9060 | | | |
| Property taxes | 9180 | | | |
| Travel (including transportation fees, accommodations, and allowable part of meals) | 9200 | | | |
| Telephone and utilities | 9220 | 1,111 84 | | |
| Fuel costs (except for motor vehicles) | 9224 | | | |
| Delivery, freight, and express | 9275 | | | |
| Motor vehicle expenses (not including CCA) (see Chart A on page 6) | 9281 | 6,181 57 | | |
| Allowance on eligible capital property | 9935 | | | |
| Capital cost allowance (CCA) (from Area A on page 4) | 9936 | 1,984 50 | | |
| Other expenses (specify) Gift 50.00 | | | | |
| Plus terminal loss | 9270 | 50 00 | | |
| **Total business expenses** | 9368 | 19,099 31 | 19,099 31 | L |
| **Net income (loss) before adjustments (line K minus line L)** | 9369 | | 13,449 53 | |

## Part 6 - Your net income (loss)

| | | | | |
|---|---|---|---|---|
| Your share of the amount on line 9369 in Part 5 or the amount from your T5013 or T5013A slip | | 13,449 53 M | | |
| **Plus:** GST/HST rebate for partners received in the year (see Chapter 3) | 9974 | N | | |
| Total (line M plus line N) | | 13,449 53 | 13,449 53 | O |
| **Minus:** Other amounts deductible from your share of net partnership income (loss) (from the chart on page 3) | 9943 | | | P |
| **Net income (loss) after adjustments (line O minus line P)** | | | 13,449 53 | Q |
| **Minus:** Business-use-of-home expenses (your share of line 3 from the chart on page 3) | 9945 | | 1,367 93 | R |
| **Your net income (loss) (line Q minus line R)** | 9946 | | 12,081 60 | |

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.

Protected B when completed

## 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.

| | |
|---|---|
| | |
| | |
| Motor vehicle expenses ____ plus Motor vehicle CCA ____ Total motor vehicle | |
| **Other amounts deductible from your share of the partnership (total of the above lines** (enter this amount on line 9943, in Part 6 on page 2) | |

## Calculation of business-use-of-home expenses

| | | | |
|---|---|---|---|
| Heat | | | |
| Electricity | | 659 69 | |
| Insurance | | | |
| Maintenance | | | |
| Mortgage interest | | | |
| Property taxes | | | |
| Other expenses (specify) Rent | | 6,000 00 | |
| Telephone expenses | | 44 29 | |
| Internet | | 135 65 | |
| | **Subtotal** | 6,839 63 | |
| **Minus:** Personal use part | 80.00 % | 5,471 70 | |
| | **Subtotal** | 1,367 93 | |
| **Plus:** Capital Cost allowance (business part only) | | | |
| | **Subtotal** | 1,367 93 | |
| Allocation to this statement: 100 00 % | | 1,367 93 | |
| **Plus:** Amount carried forward from previous year | | | |
| | **Subtotal** | 1,367 93 | 1 |
| **Minus:** Net income (loss) after adjustments (from line Q in Part 6 on page 2) - If negative, enter '0' | | 13,449 53 | 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 and 2 above – Enter your share of this amount on line 9945 in Part 6)** | | | 1,367 93 3 |

## Details of other partners

| Name and address | First name | Last name | Share of net Income or (loss) $ | Percentage of partnership % |
|---|---|---|---|---|
| Spouse: | | | | |
| | Address: | | | |
| Other | | | | |
| | Address: | | | |
| Other | | | | |
| | Address: | | | |
| Other | | | | |
| | Address: | | | |
| Other | | | | |
| | Address: | | | |
| | | | Total % | 0.0000 |

## Details of equity

| | | |
|---|---|---|
| Total business liabilities | 9931 | |
| Drawings in 2012 | 9932 | |
| Capital contributions in 2012 | 9933 | |

**Protected B**
when completed

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

| 1 Class number | 2 UCC at start of the year | 3 Cost of additions | 4 Proceeds of dispositions | 6 Adjustment for additions | 7 Base amount for CCA | 8 Rate % | 9 CCA for the year | 10 UCC at the end of the year (col 5 - 9) | Term Loss (x) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | From supplementary schedule | | | | |
| | | | | | Total CCA claim for the year (enter this amount, minus any personal part and any CCA for business-use-of-home expenses, on line 9936 in Part 5 on page 2**) | | | | |

5* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4) *If you have a negative amount in this column, add it to income as a recapture on line 8230, 'Other income,' in Part 3 on page 1. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, 'Other expenses,' in Part 5 on page 2. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of Guide T4002, Business and Professional Income.

**For information on CCA for "Calculation of business-use-of-home expenses" on page 3, see "Special Situations" in Chapter 4 of Guide T4002

## Calculation of capital cost allowance claim - Motor Vehicles

| Class number | UCC at start of the year | Cost of additions | Proceeds of dispositions | Adjustment for additions | Base amount for CCA | Rate % | CCA for the year | UCC at the end of the year | Term Loss |
|---|---|---|---|---|---|---|---|---|---|
| 10 | 8,092 00 | | | | 8,092 00 | 30 | 2,427 60 | 5,664 40 | |
| | | | | | From supplementary schedule | | | | |
| | | | | | Motor Vehicle CCA (enter on motor vehicle expenses) | | 2,427 60 | | |

## Area B - Details of equipment additions in the year

**Other than Motor Vehicles**

| 1 Class number | 2 Property details | 3 Total cost | 4 Personal part (if applicable) | 5 Business part (col 3 - 4) |
|---|---|---|---|---|
| | | | | |
| | | From supplementary schedule | | |
| | | **Total - other than Motor Vehicles** | | |

**Motor Vehicles**

| 1 Class number | 2 Property details | 3 Total cost | 4 Personal part (if applicable) | 5 Business part (col 3 - 4) |
|---|---|---|---|---|
| | | | | |
| | | From supplementary schedule | | |
| | | Total - Motor Vehicles | | |
| | | **Total equipment additions in the year** | 9925 | |

## Area C - Details of building additions in the year

| 1 Class number | 2 Property details | 3 Total cost | 4 Personal part (if applicable) | 5 Business part (col 3 - 4) |
|---|---|---|---|---|
| | | | | |
| | | From supplementary schedule | | |
| | | **Total building additions in the year** | 9927 | |

## Area D - Details of equipment dispositions in the year

**Other than Motor Vehicles**

| 1 Class number | 2 Property details | 3 Proceeds of dispositions | 4 Personal part (if applicable) | 5 Business part (col 3 - 4) |
|---|---|---|---|---|
| | | | | |
| | | From supplementary schedule | | |
| | | **Total - other than Motor Vehicles** | | |

Protected B
when completed

## Area D - Details of equipment dispositions in the year - Motor Vehicles

| 1 Class number | 2 Property details | 3 Proceeds of disposition | 4 Personal part | 5 Business part |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | From supplementary schedule | |
| | | | Total motor vehicles | |
| | | Total equipment dispositions in the year | 9926 | |

**Note:** If you disposed of property from your business in the year, see Chapter 4 of Guide T4002, for information about your proceeds of disposition.

## Area E - Details of building dispositions in the year

| 1 Class number | 2 Property details | 3 Proceeds of disposition | 4 Personal part (if applicable) | 5 Business part (column 3 - 4) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | From supplementary schedule | | |
| | | Total building dispositions in the year | 9928 | |

**Note:** If you disposed of a building from your business in the year, see Chapter 4 of Guide T4002, for information about your proceeds of disposition.

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

| | | |
|---|---|---|
| Total cost of all land additions in the year | 9923 | |
| Total proceeds from all land dispositions in the year | 9924 | |

**Note:** You cannot claim capital cost allowance on land.

## CEC - Cumulative Eligible Capital Account

**Annual Allowance on Eligible Capital Property** (i.e. Goodwill, franchises,concessions, client lists,etc)

| | | | | | |
|---|---|---|---|---|---|
| CEC account Balance : beginning of year | | | | | (1) |
| Eligible capital expenditures you made or incurred in the year | | (2) | x 75% | | (3) |
| Line 1 plus line 3 | | | | | (4) |
| All the amounts you received or are entitled to receive from the sale of eligible capital property in the year | | (5) | | | |
| All the amounts that became receivable this year from the sale of eligible capital properties before June 18, 1987 | | (6) | | | |
| Line 5 plus line 6 | | (7) | x 75% | | (8) |
| CEC account balance: end of year (Line 4 minus line 8) | | | | | (9) |
| **Annual Allowance** | | | (7% of line 9) | | (10) |

*You may claim a lesser allowance. Override? (Y/N)* $

**Income inclusion due to negative CEC balance**

| | | | | |
|---|---|---|---|---|
| Negative balance in CEC account | | (11) | | |
| Plus: Total annual allowances deducted | | (12) | | |
| Minus: Eligible capital expenditures X 75% = | | (13) | | |
| Excess amount | | (i) | | |
| Annual allowances deducted in prior years | | (ii) | | |
| The lesser if (i) and (ii) | | A | | |
| Excess amount | | | | |
| Less: total annual deductions taken | | | | |
| Less: exempt gains balance (line 6 of T664 if filed in 1995) | | | Line A plus line C | |
| = | | B | **Income inclusion** | |
| B X 2/3 | | C | | |

Protected B
when completed

# MOTOR VEHICLE EXPENSES

## Automobiles claimed

| Automobile description: | KM Driven 1 | KM Total 2 | Statement | Statement % | Partner* | Expenses claimed |
|---|---|---|---|---|---|---|
| Nissan Pathfinder | 15250 | 18655 | T2125#2 | 100.00 | | 6,181.57 |
| | 0 | 0 | | | | |
| | 0 | 0 | | | | |
| | 0 | 0 | | | | |
| | 0 | 0 | | | | |
| | 0 | 0 | | | | |
| | | | | | Total | 6,181.57 |

## Chart A - Motor Vehicle Expenses

| | | | Line |
|---|---|---|---|
| Fuel and oil | 3,500 02 | | 3 |
| Interest (see Chart B below) | | | 4 |
| Insurance | 1,439 46 | | 5 |
| License and registration | 685 10 | | 6 |
| Maintenance and repairs | 1,937 20 | | 7 |
| Leasing (see Chart C below) | | | 8 |
| Other expenses | | | 9 |
| (specify) | | | 10 |
| **Total motor vehicle expenses (add lines 3 to 10)** | 7,561 78 | | 11 |
| Business-use part: (line 1:) / (line 2:) X line 11: | | 6,181 57 | 12 |
| | | | 13 |
| | | | 14 |
| Allowable motor vehicle expenses (add lines 12, 13 and 14) (enter this amount on line 9281 in Part 5 on page 2) | | 6,181 57 | |

**Note:** You can claim CCA on motor vehicles in Area A on page 4.

## Chart B - Available interest expense for passenger vehicles

| | | |
|---|---|---|
| Total interest payable (accrual method) or paid (cash method) in the fiscal period | | A |
| Daily allowance* | | (i) |
| The number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) | | (ii) |
| Total allowance (i x ii) | | B |
| Available interest expense (amount A or B, whichever is less (enter this amount on line 4 of Chart A above) | | |

* For passenger vehicles bought after 2000.

## Chart C - Eligible leasing costs for passenger vehicles*

| | | |
|---|---|---|
| Date lease commenced | | |
| Date lease terminated | | |
| PST rate | % | |
| GST/HST rate | % | |
| Total lease charges incurred in your 2012 fiscal period for the vehicle | | 1 |
| Total lease payments deducted before your 2012 fiscal period for the vehicle | | 2 |
| Total number of days the vehicle was leased in your 2012 and previous fiscal periods | | 3 |
| Manufacturer's list price | | 4 |
| The amount on line 4 or ($35,294 + GST* and PST or HST* on $35,294) whichever is more ► X 85% | | 5 |
| [($800 + GST* and PST, or HST* on $800) x line 3] / 30 ► - line 2: | | 6 |
| [($30,000 + GST* and PST, or HST* on $30,000) x line 1] / line 5 | | 7 |
| **Eligible leasing cost (line 6 or 7, whichever is less) (enter this amount on line 8 of Chart A above)** | | |

* Use a GST rate of 5% or the HST rate applicable to your province.

**Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial 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 | 12,081 60 |
| Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips) | 206 | | |
| Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips) | 207 | | |
| RRSP deduction (see Schedule 7 and attach receipts) | 208 | | |
| 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 of all RC62 slips) | 213 | | |
| Child care expenses (attach Form T778) | 214 | 105 00 | |
| 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) | 222 | 424 79 | |
| Exploration and development expenses (attach Form T1229) | 224 | | |
| Other employment expenses | 229 | | |
| Clergy residence deduction | 231 | | |
| Other deductions Specify: | 232 | | |
| Add lines 207 to 224, 229, 231, and 232. | 233 | 529 79 | 529 79 |
| Line 150 minus line 233 (if negative, enter '0'). **This is your net income before adjustments.** | | 234 | 11,551 81 |
| 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 | 11,551 81 |

## Taxable income

| | | | |
|---|---|---|---|
| Canadian Forces personnel and police deduction (box 43 of all T4 slips) | 244 | | |
| Employee home relocation loan deduction (box 37 of 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 | 11,551 81 |

**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 58 of Schedule 1 (attach Schedule 1, even if the result is "0") | 420 | 45 | 75 |
| CPP contributions payable on self-employment and other earnings (attach Schedule 8) | 421 | 849 | 58 |
| Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13) | 430 | | |
| Social benefits repayment (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 | 895 | 33 |

| | | | |
|---|---|---|---|
| Total income tax deducted | 437 | | |
| Refundable Quebec abatement | 440 | | |
| CPP overpayment (enter your excess contributions) | 448 | | |
| Employment insurance overpayment (enter your excess contributions) | 450 | | |
| Refundable medical expense supplement (use 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 of 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.** 895 | 33

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** 485 895 | 33

**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, 2013.**

**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, WITB advance payments, and any other deemed overpayment of tax – To start direct** deposit or to change account information, complete lines 460, 461, and 462 below.

**Notes:** To deposit your CCTB payments (including certain related provincial or territorial payments) into the same account, also check box 463. To deposit your UCCB payments into the same account, also check box 491.

| Branch number | Institution number | Account number | CCTB | UCCB |
|---|---|---|---|---|
| 460 | 461 | 462 | 463 | 491 |
| (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 - 9990605 Date April 24, 2013

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

Name of preparer: T & R Returns

Telephone: 250 - 860-4683

EFILE number (if applicable): 489 G7316

Do not use this area 487 488