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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

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 you

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

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

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

COPY

Is this return for a deceased person?

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

Information about your residence

Enter your province or territory of residence on **December 31, 2013:** 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 2013, enter the province or territory of self-employment: BRITISH COLUMBIA

If you became or ceased to be a resident of Canada for income tax purposes in 2013, enter the date of:

entry Month [ ] Day [ ] or **departure** Month [ ] Day [ ]

Marital status

Check the box that applies to your marital status on December 31, 2013:

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 2013 to claim certain credits: 20,743 92

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:

Check this box if he or she was self-employed in 2013: 1 [X]

Do not use this area

Residency information for tax administration agreements

For more information, see Information Sheet T1-BC10(E), Residency information for tax administration agreements, included in this package.

Did you reside within Nisga'a Lands on December 31, 2013? Yes MRS. 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 [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				

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 2013 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 2013, see "Foreign income" in the guide.

As a resident of Canada, 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			
Wage loss replacement contributions (see line 101 in the guide)	103			
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	58,888 15	Net 135	31,693 43
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 of 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	31,693 43

Canada Revenue Agency

Statement of Business or Professional Activities

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- 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 and province or territory: KELOWNA, BC — Postal code: V1W3G6
Fiscal period (Year Month Day) From: 2013-01-01 To: 2013-12-31	Was 2013 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
2664 SPRINGFIELD RD,KELOWNA,BC,V1X 1B8

Method: Accrual [X] Cash [ ]

Internet business activities

How many Internet webpages and websites does your business earn income from? Enter “0” if none. 0

Provide the main webpage or site address(es) (also known as URL address(es)):
http://
http://
http://
http://
http://

Percentage of your gross income generated from the webpages and websites.
(If no gross income was generated from the Internet, enter “0”) 0 %

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)		62,883 25	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		3,995 10	(i)
Subtotal (line A plus line A1, plus line A2, minus line (i))		58,888 15	B
For those using the Quick Method - Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions and fees eligible for the Quick Method		(ii)	
GST/HSTremitted, 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		58,888 15	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 lines (iv), and (v)) – Enter this amount on line 8000 in Part 3 below			F

Part 3 - Gross business or professional income

Adjusted gross sales (from line C in Part 1) or adjusted professional fees (from line F in Part 2)		8000	58,888 15	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	58,888 15	

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 when you calculate the cost of goods sold, expenses, or net income (loss) in parts 4 to 6.

Part 4 – Cost of goods sold and gross profit

If you have business income, complete this part. Enter only the business part of the costs.

Gross business income from line 8299 in Part 3 above			58,888 15	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	15,909 00		
Other costs	8450			
Total of the above five lines		15,909 00		
Minus				
Closing inventory (include raw materials, goods in process, and finished goods)	8500			
Cost of goods sold	8518	15,909 00 ►	15,909 00	J
Gross profit (line I minus line J)	8519		42,979 15	

Part 5 - Net income (loss) before adjustments

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Gross profit from line 8519 in Part 4 on page 2, or gross income from line 8299 in Part 3 on page 2			42,979 15 K
Expenses (enter only the business part)			
Advertising	8521	325 86	
Meals and entertainment (allowable part only) Total ____ X 50 %	8523		
Bad debts	8590		
Insurance	8690		
Interest	8710		
Business tax, fees, licenses, dues, memberships and subscriptions	8760	104 80	
Office expenses	8810		
Supplies	8811	1,992 48	
Legal, accounting, and other professional fees	8860	210 00	
Management and administration fees	8871		
Rent	8910		
Maintenance and repairs	8960		
Salaries, wages, and benefits (including employer's contributions)	9060		
Property taxes	9180		
Travel (including transportation fees, accommodations, and allowable part of meals)	9200		
Telephone and utilities	9220	877 57	
Fuel costs (except for motor vehicles)	9224		
Delivery, freight, and express	9275		
Motor vehicle expenses (not including CCA) (see Chart A on page 7)	9281	5,166 47	
Allowance on eligible capital property	9935		
Capital cost allowance (CCA) (from Area A on page 5)	9936		
Other expenses (specify)			
Plus terminal loss	9270		
Total business expenses	9368	8,677 18 ►	8,677 18 L
Net income (loss) before adjustments (line K minus line L)	9369		34,301 97

Part 6 - Your net income (loss)

Your share of the amount on line 9369 in Part 5 or the amount from your T5013 slip		34,301 97 M		
Plus: GST/HST rebate for partners received in the year (see Chapter 3 of Guide T4002)	9974	N		
Total (line M plus line N)		34,301 97 ►		34,301 97 O
Minus: Other amounts deductible from your share of the net partnership income (loss) (from the chart below)			9943	P
Net income (loss) after adjustments (line O minus line P)				34,301 97 Q
Minus: Business-use-of-home expenses (your share of line 3 from the chart on page 4)			9945	2,608 54 R
Your net income (loss) (line Q minus line R)			9946	31,693 43

Enter this amount on the appropriate line of your income tax and benefit return: business on line 135, professional on line 137, or commission on line 139.

Other amounts deductible from your share of the 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 above. ____

Calculation of business-use-of-home expenses

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Heat			
Electricity		1,332.61	
Insurance			
Maintenance			
Mortgage interest			
Property taxes			
Other expenses (specify) Rent		10,529.00	
Telephone expenses		731.11	
	Subtotal	12,592.72	
Minus: Personal-use part	80.00 %	10,074.18	
	Subtotal	2,518.54	
Plus: Capital Cost allowance (business part only)		90.00	
	Subtotal	2,608.54	
Allocation to this statement: 100.00 %		2,608.54	
Plus: Amount carried forward from previous year			
	Subtotal	2,608.54	1
Minus: Net income (loss) after adjustments (from line Q in Part 6 on page3 - If negative, enter '0')		34,301.97	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)		2,608.54	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 2013	9932	
Capital contributions in 2013	9933	

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

Protected B when completed

Other than Motor Vehicles

1 Class number	2 UCC at start of the year	3 Cost of additions	4 Proceeds of dispositions	5* UCC after additions and dispositions (columns 2+3-4)	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 3**)

5* 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 2. 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 3. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of Guide T4002.

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

Motor Vehicles

1	2	3	4	5*	6	7	8	9	10	Term Loss
							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

1	2	3	4	5

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

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

1 Class number	2 Property details	3 Proceeds of disposition	4 Personal part (if applicable)	5 Business part (col 3 - 4)
			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)		
=		B
B X 2/3		C

Line A plus line C	
Income inclusion	

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MOTOR VEHICLE EXPENSES

Automobiles claimed

Automobile description:	KM Driven 1	KM Total 2	Statement	Statement %	Partner*	Expenses claimed
Toyota 4Runner	22000	30000	T2125#1	100.00		5,166.47
	0	0				
	0	0				
	0	0				
	0	0				
	0	0				
					Total	5,166.47

Chart A - Motor Vehicle Expenses

Fuel and oil	4,068.52	3		
Interest (see Chart B below)		4		
Insurance	2,133.08	5		
License and registration		6		
Maintenance and repairs	843.59	7		
Leasing (see Chart C below)		8		
Other expenses		9		
(specify)		10		
Total motor vehicle expenses (add lines 3 to 10)	7,045.19	11		
Business-use part: (line 1:) / (line 2:) X line 11:			5,166.47	12
Business parking fees				13
Supplementary business insurance				14
Allowable motor vehicle expenses (add lines 12, 13 and 14) – Enter this amount on line 9281 in Part 5 on page 3			5,166.47	

Note: You can claim CCA on motor vehicles in Area A on page 5.

Chart B - Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period ____ A

Daily allowance* 10.00 X The number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) ____ = ____ 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 2013 fiscal period for the vehicle ____ 1

Total lease payments deducted before your 2013 fiscal period for the vehicle ____ 2

Total number of days the vehicle was leased in your 2013 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	31,693 43
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/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 of 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 or Form RC381, whichever applies)		222 1,395 57 •		
Exploration and development expenses (attach Form T1229)		224		
Other employment expenses		229		
Clergy residence deduction		231		
Other deductions Specify:		232		
Add lines 207, 208, 210 to 224, 229, 231, and 232.		233 1,395 57	►	1,395 57
Line 150 minus line 233 (if negative, enter '0'). **This is your net income before adjustments.**			234	30,297 86
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	30,297 86

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	30,297 86

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	2,269 54
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421	2,791 15
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	895 93
Add lines 420, 421, 430, 422, and 428. **This is your total payable.**	435	5,956 62 •

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.** 5,956 62

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 5,956 62 •

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, 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 - 9990605 Date March 11, 2014

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 L0975

Do not use this area 487 488 •

Canada Revenue Agency | Agence du revenu du Canada

NOTICE OF ASSESSMENT

Date	Name	Social insurance No.	Tax year	Tax centre
Mar 20, 2014	EDUARD KALLO	751 737 610	2013	Surrey BC V3T 5E1

0003260

Summary

Line	Description		$ Amount
150	Total income		21,642
	Deductions from total income		898
236	Net income		20,744
260	Taxable income		20,744
350	Total federal non-refundable tax credits		2,188
6150	**Total British Columbia non-refundable tax credits**		**700**
420	Net federal tax		924.16
421	CPP contributions payable		1,796.06
428	**Net British Columbia tax**		**22.66**
435	Total payable		2,742.88
437	Total income tax deducted		0.00
482	Total credits		0.00
	(Total payable minus Total credits)		2,742.88
	Balance from this assessment	DR	2,742.88
	Balance due (Please see the explanation page)	DR	**2,742.88**

-1743.00

999.88

Andrew Treusch
Commissioner of Revenue

Date	Name	Social insurance No.	Tax year	Tax centre
Mar 20, 2014	EDUARD KALLO	751 737 610	2013	Surrey BC V3T 5E1

Your 2014 RRSP/PRPP Deduction Limit Statement

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

RRSP/PRPP deduction limit for 2013		$8,871
Minus: Employer's PRPP contributions for 2013		$0
Minus: Allowable RRSP/PRPP contributions deducted for 2013		$0
Unused RRSP/PRPP deduction limit at the end of 2013		$8,871
Plus: 18% of 2013 earned income of $21,642 = (max. $24,270)	$3,895	
Minus: 2013 pension adjustment	$0	$3,895 *
		$12,766
Minus: 2014 net past service pension adjustment		$0
Plus: 2014 pension adjustment reversal		$0
Your **RRSP/PRPP deduction limit for 2014**		$12,766 *(A)

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

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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

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, 2013:** 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 2013, enter the province or territory of self-employment: BRITISH COLUMBIA

If you became or ceased to be a resident of Canada for income tax purposes in 2013, enter the date of:

entry Month [ ] Day [ ] or **departure** Month [ ] Day [ ]

Information about 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 [ ]

Is this return for a deceased person?

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

Marital status

Check the box that applies to your marital status on December 31, 2013:

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 2013 to claim certain credits: 30,297 86

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:

Check this box if he or she was self-employed in 2013: 1 [X]

Do not use this area

Residency information for tax administration agreements

For more information, see Information Sheet T1-BC10(E), Residency information for tax administration agreements, included in this package.

Did you reside within Nisga'a Lands on December 31, 2013? Yes [MR] 1 No [N] 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 [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 2013 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 2013, see "Foreign income" in the guide.

As a resident of Canada, 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			
Wage loss replacement contributions (see line 101 in the guide)	103			
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	31,681 51	Net 135	21,641 95
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 of 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	21,641 95

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 and province or territory: KELOWNA, BC — Postal code: V1W3G6
Fiscal period From: Year Month Day 2013-01-01 To: Year Month Day 2013-12-31	Was 2013 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, 2664 SPRINGFIELD RD,KELOWNA,BC,V1X 1B8	Method: Accrual [X] Cash [ ]

Internet business activities

How many Internet webpages and websites does your business earn income from? Enter "0" if none. 0

Provide the main webpage or site address(es) (also known as URL address(es)):

http://
http://
http://
http://
http://

Percentage of your gross income generated from the webpages and websites.
(If no gross income was generated from the Internet, enter "0") 0 %

Protected B when completed

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)	33,807 99	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	2,126 48	(i)
Subtotal (line A plus line A1, plus line A2, minus line (i))	31,681 51	B

For those using the Quick Method - Government assistance calculated as follows:

GST/HST collected or collectible on sales, commissions and fees eligible for the Quick Method		(ii)		
GST/HSTremitted, 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			31,681 51	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 lines (iv), and (v)) – Enter this amount on line 8000 in Part 3 below				F

Part 3 - Gross business or professional income

Adjusted gross sales (from line C in Part 1) or adjusted professional fees (from line F in Part 2)			8000	31,681 51	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	31,681 51	

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 when you calculate the cost of goods sold, expenses, or net income (loss) in parts 4 to 6.

Part 4 – Cost of goods sold and gross profit

If you have business income, complete this part. Enter only the business part of the costs.

Gross business income from line 8299 in Part 3 above			31,681 51	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			
Other costs	8450			
Total of the above five lines				
Minus				
Closing inventory (include raw materials, goods in process, and finished goods)	8500			
Cost of goods sold	8518		►	J
Gross profit (line I minus line J)	8519		31,681 51	

Part 5 - Net income (loss) before adjustments

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Gross profit from line 8519 in Part 4 on page 2, or gross income from line 8299 in Part 3 on page 2			31,681 51 K
Expenses (enter only the business part)			
Advertising	8521		
Meals and entertainment (allowable part only) Total ______ X 50 %	8523		
Bad debts	8590		
Insurance	8690		
Interest	8710		
Business tax, fees, licenses, dues, memberships and subscriptions	8760	454 32	
Office expenses	8810		
Supplies	8811	2,559 89	
Legal, accounting, and other professional fees	8860	210 00	
Management and administration fees	8871		
Rent	8910		
Maintenance and repairs	8960	1,200 00	
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	1,263 81	
Fuel costs (except for motor vehicles)	9224		
Delivery, freight, and express	9275		
Motor vehicle expenses (not including CCA) (see Chart A on page 7)	9281	3,119 53	
Allowance on eligible capital property	9935		
Capital cost allowance (CCA) (from Area A on page 5)	9936	1,232 01	
Other expenses (specify)			
Plus terminal loss	9270		
Total business expenses	9368	10,039 56 ►	10,039 56 L
Net income (loss) before adjustments (line K minus line L)		9369	21,641 95

Part 6 - Your net income (loss)

Your share of the amount on line 9369 in Part 5 or the amount from your T5013 slip		21,641 95	M	
Plus: GST/HST rebate for partners received in the year (see Chapter 3 of Guide T4002)	9974		N	
Total (line M plus line N)		21,641 95	►	21,641 95 O
Minus: Other amounts deductible from your share of the net partnership income (loss) (from the chart below)			9943	P
Net income (loss) after adjustments (line O minus line P)				21,641 95 Q
Minus: Business-use-of-home expenses (your share of line 3 from the chart on page 4)			9945	R
Your net income (loss) (line Q minus line R)			9946	21,641 95

Enter this amount on the appropriate line of your income tax and benefit return: business on line 135, professional on line 137, or commission on line 139.

Other amounts deductible from your share of the 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 above.

Calculation of business-use-of-home expenses

Protected B when completed

Heat			
Electricity			
Insurance			
Maintenance			
Mortgage interest			
Property taxes			
Other expenses (specify)	Condominium fees		
	Telephone expenses		
	Subtotal		
Minus: Personal-use part	80.00 %		
	Subtotal		
Plus: Capital Cost allowance (business part only)			
	Subtotal		
Allocation to this statement:	100.00 %		
Plus: Amount carried forward from previous year			
	Subtotal		1
Minus: Net income (loss) after adjustments (from line Q in Part 6 on page3 - If negative, enter '0')		21,641.95	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)			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 2013	9932	
Capital contributions in 2013	9933	

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

Protected B when completed

Other than Motor Vehicles

1 Class number	2 UCC at start of the year	3 Cost of additions	4 Proceeds of dispositions	5* UCC after additions and dispositions (columns 2+3-4)	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 3**)

5* 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 2.
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 3. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of Guide T4002.

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

Motor Vehicles

1	2	3	4	5*	6	7	8	9	10	Term Loss
10	5,664.40			5,664.40		5,664.40	30	1,699.32	3,965.08	

From supplementary schedule

Motor Vehicle CCA (enter on motor vehicle expenses) 1,699.32

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

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

Protected B when completed

1 Class number	2 Property details	3 Proceeds of disposition	4 Personal part (if applicable)	5 Business part (col 3 - 4)
			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)		
=		B
B X 2/3		C

Line A plus line C	
Income inclusion	

Protected B when completed

MOTOR VEHICLE EXPENSES

Automobiles claimed

Automobile description:	KM Driven 1	KM Total 2	Statement	Statement %	Partner*	Expenses claimed
Nissan Pathfinder	14500	20000	T2125#2	100.00		3,119.53
	0	0				
	0	0				
	0	0				
	0	0				
	0	0				
					Total	3,119.53

Chart A - Motor Vehicle Expenses

Fuel and oil	2,080.60	3	
Interest (see Chart B below)		4	
Insurance	1,184.70	5	
License and registration		6	
Maintenance and repairs	1,037.50	7	
Leasing (see Chart C below)		8	
Other expenses		9	
(specify)		10	
Total motor vehicle expenses (add lines 3 to 10)	4,302.80	11	
Business-use part: (line 1:) / (line 2:) X line 11:		3,119.53	12
Business parking fees			13
Supplementary business insurance			14
Allowable motor vehicle expenses (add lines 12, 13 and 14) – Enter this amount on line 9281 in Part 5 on page 3		3,119.53	

Note: You can claim CCA on motor vehicles in Area A on page 5.

Chart B - Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period		A
Daily allowance* 10.00 X The number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) =		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 2013 fiscal period for the vehicle		1
Total lease payments deducted before your 2013 fiscal period for the vehicle		2
Total number of days the vehicle was leased in your 2013 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	21,641 95
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/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 of 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 or Form RC381, whichever applies)		222 898 03 •		
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.		233 898 03	►	898 03
Line 150 minus line 233 (if negative, enter '0'). **This is your net income before adjustments.**			234	20,743 92
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	20,743 92

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	20,743 92

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	923	67
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421	1,796	05
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	23	16
Add lines 420, 421, 430, 422, and 428. **This is your total payable.**	435	2,742	88 •

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.** 2,742 88

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 2,742 88 •

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, 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 - 9990605 Date March 11, 2014

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 L0975

Do not use this area 487 488 •