Canada Revenue Agency | Agence du revenu du Canada

NOTICE OF ASSESSMENT

T451 E (14)

Date	Name	Social insurance No.	Tax year	Tax centre
Apr 3, 2014	BRAD WENDT	736 108 937	2013	Surrey BC V3T 5E1

Summary

0021127

Line	Description		$ Amount
150	Total income		7,580
	Deductions from total income		201
236	Net income		7,379
260	Taxable income		7,379
350	Total federal non-refundable tax credits		1,686
6150	**Total British Columbia non-refundable tax credits**		**530**
420	Net federal tax		0.00
421	CPP contributions payable		403.94
435	Total payable		403.94
437	Total income tax deducted		0.00
	British Columbia sales tax credit		**75.00**
479	**Total British Columbia tax credits**		**75.00**
486	Payment on filing		328.93
482	Total credits		403.93
	(Total payable minus Total credits)		0.01
	Balance from this assessment	DR	0.01
	Adjustment to account	CR	0.01
	Final balance		**Nil**

Andrew Treusch
Commissioner of Revenue

Date	Name	Social insurance No.	Tax year	Tax centre
Apr 3, 2014	BRAD WENDT	736 108 937	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		$2,430
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		$2,430
Plus: 18% of 2013 earned income of $7,580 = (max. $24,270)	$1,364	
Minus: 2013 pension adjustment	$0	$1,364 *
		$3,794
Minus: 2014 net past service pension adjustment		$0
Plus: 2014 pension adjustment reversal		$0
Your **RRSP/PRPP deduction limit for 2014**		$3,794 *(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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T451 E (14)

Date	Name	Social insurance No.	Tax year	Tax centre
Apr 3, 2014	BRAD WENDT	736 108 937	2013	Surrey BC V3T 5E1

0021126

We may review your return later to verify income you reported or deductions and credits you claimed. Keep all your slips, receipts, and other supporting documents in case we ask to see them.

Explanation of changes and other important information

M4PX8HH9

Thank you for filing your income tax return. This notice explains the results of our assessment and any changes we may have made. Please refer to the "Summary" area for additional information. Keep this notice for your records.

We will inform you in July if you are eligible for the goods and services tax/harmonized sales tax credit and any related provincial credit for the period from July 2014 to June 2015.

A Tax-Free Savings Account (TFSA) allows Canadian residents, who are 18 years of age or older, to earn tax-free investment income throughout their lifetime. To find out how much you can contribute to your TFSA for 2014, go to www.cra.gc.ca/myaccount or call our Enquiries service at the number shown on this notice. For more information concerning TFSAs, go to www.cra.gc.ca/tfsa.

According to this assessment, you have unused federal and British Columbia tuition and education amounts of $8,703 and $3,933, respectively, available to carry forward to future years. For more information, see the explanations at lines 323 and 5856 in your income tax package.

If you have any questions about your assessment, please call our Enquiries service at 1-800-959-8281. If you need to contact another area of the Canada Revenue Agency, go to www.cra.gc.ca/contact for a list of our services and telephone numbers.

... 2

Andrew Treusch
Commissioner of Revenue

Canada Revenue Agency | Agence du revenu du Canada

SURREY BC V3T 5E1

1024(J)

BRAD WENDT
367-2365 STILLINGFLEET RD
KELOWNA BC V1W 4X5

Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

T1 GENERAL 2013

Income Tax and Benefit Return

BC 7

Identification

First name	Brad
Last name	Wendt
Mailing Address:	
Care of	
Apt. No.	
No./Street	367-2365 Stillingfleet Rd
PO Box, RR	
City	Kelowna
Prov./Terr.	BC
Postal code	V1W 4X5

Information about you

Your social insurance number:	736 108 937
Your date of birth (yyyy/mm/dd):	1993/01/02
Your language of correspondence: / Votre langue de correspondance :	English [X] Français [ ]

Is this return for a deceased person?

If this **return** is for a **deceased person,** enter the date of death (dd/mm/yyyy):

Marital status

Marital status on December 31, 2013: 6. Single

Information about your residence

Province or territory of residence on **December 31, 2013:** British Columbia

Province or territory where you **currently** reside if not the same as your mailing address above:
BC

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 (mm/dd) ______ or **departure** (mm/dd) ______

Information about your spouse or common-law partner (if applicable)

Enter his or her SIN:

Enter his or her first name:

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

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 2013: 1

Do not use this area

Residency information for tax administration agreements (see Help)

Did you reside within **Nisga'a Lands** on December 31, 2013?	Yes [ ] 1	No [X] 2
If **yes,** are you a citizen of the **Nisga'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 include sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, as well as candidates at election time.

Goods and services tax/harmonized sales tax (GST/HST) credit application

See **Help** 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				

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 Help 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 **Help.**

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	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 and superannuation			115	
Elected split-pension amount (attach Form T1032)			116	
Universal child care benefit (UCCB)			117	
UCCB amount designated to a dependant	185			
Employment insurance and other benefits (box 14 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	14,670 00	Net 135	7,580 15
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.			▶ 147	
Add lines 101, 104 to 143, and 147. This is your **total income.**			150	7,580 15

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	7,580 15
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	**201 97** •		
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	201 97	▶	201 97
Line 150 minus line 233 (if negative, enter "0") This is your **net income before adjustments.**			234	7,378 18
Social benefits repayment (if you reported income on line 113, 119, or 146, see Help). 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 **Help.** This is your **net income.**			236	7,378 18

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 Help)	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	**7,378 18**

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	
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421	403 93
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	403 93 •

Total income tax deducted	437	•	
Refundable Québec abatement	440	•	
CPP overpayment (enter your excess contributions)	448	•	
Employment insurance overpayment (enter your excess contributions)	450	•	
Refundable medical expense supplement	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	75 00 •	
Add lines 437 to 479. These are your **total credits.**	482	75 00 ▶	75 00
Line 435 minus line 482. This is your **refund** or **balance owing.**			328 93

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

Refund 484 •

Balance owing 485 328 93 •

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 Help)

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 250-863-1659 Date: ______

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

Name of preparer: ______

Telephone: ______

EFILE number (if applicable): 489 ______

Do not use this area 487 488

Privacy Act Personal Information Bank number CRA PPU 005

Statement of Business or Professional Activities

- 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, see **Help.**

Identification

Your name	Brad Wendt	SIN	736 108 937
From:	2013/01/01 to: 2013/12/31	Final year of business?	Yes [ ] No [X]
Business name	B-rad Detail		
Business address	689 Welke Rd	Industry code	811121
City or town	Kelowna	Account Number (15 characters)	
Province or territory	BC Postal code V1W 1A6	Partnership business number (9 digits)	
Preparer's name		Tax shelter ID #	
Address			
Main product or service	Auto detailing	Your percentage of the partnership	%

Internet business activities

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

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

http://

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") ______ %

Name: Brad Wendt SIN: 736 108 937

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Part 1 – Business income

X	If you have business income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**		
	Gross sales, commissions, or fees (including GST/HST collected or collectible)	14,670 00	A
	Income reported on T4A slips		
	Self employment Income reported on T4 slips (Box 81, 82, or 83)		
	Minus PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments		(i)
	Subtotal of above lines	14,670 00	B
	For those using the Quick Method – Government assistance calculated as follows:		
	GST/HST collected or collectible on sales, commissions and fees eligible for the Quick Method (ii)		
	GST/HST remitted, calculated on (sales, commissions, and fees eligible for the Quick Method plus GST/HST collected or collectible) multiplied by 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	14,670 00	C

Part 2 – Professional income

	If you have professional income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**		
	Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible		D
	Self employment Income reported on T4 slips (Box 81, 82, or 83)		
	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 Help)		(i)
	Subtotal of above lines		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 Help)		(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	14,670 00	G
Plus					
Reserves deducted last year	8290				
Other income	8230				
Recapture of capital cost allowance					
Total of the above lines			▶		H
Gross business or professional income (line G **plus** line H)			8299	14,670 00	

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				14,670 00	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, specify:	8450				
Total of above five lines					
Minus					
Closing inventory (include raw materials, goods in process, finished goods)	8500				
Cost of goods sold	8518		▶		
Gross profit (line I **minus** line J)			8519	14,670 00	J

Part 5 – Net income (loss) before adjustments

Gross profit from line 8519 in Part 4 on page 2, or gross income from line 8299 in Part 3 on page 2				14,670 00	K
Expenses (enter only the business part)					
Advertising		8521	535 35		
Meals and entertainment	X 50.00 %	8523			
Meals and entertainment - long haul truck drivers	X 80.00 %	8523			
Bad debts		8590			
Insurance		8690			
Interest		8710			
Business tax, fees, licences, dues, memberships		8760	127 51		
Office expenses		8810	171 35		
Supplies		8811	3,948 03		
Legal, accounting, and other professional fees		8860			
Management and administration fees		8871			
Rent		8910			
Maintenance and repairs		8960			
Salaries, wages, and benefits (including employer's contributions)		9060	1,310 00		
Property taxes		9180			
Travel (including transportation fees, accommodations, and allowable part of meals)		9200	965 11		
Telephone and utilities		9220			
Fuel costs (except for motor vehicles)		9224			
Delivery, freight, and express		9275	32 50		
Motor vehicle expenses (not including CCA) (see Chart A on page 6)		9281			
Allowance on eligible capital property		9935			
Capital cost allowance (from Area A on page 5)		9936			
Other expenses (specify)		9270			
Total business expenses		9368	7,089 85	▶ 7,089 85	L
Net income (loss) before adjustments (line K **minus** line L)				9369 7,580 15	

Part 6 – Your net income (loss)

Your share of the amount on line 9369 in Part 5 or the amount from your T5013 slip		7,580 15	M		
Plus: GST/HST rebate for partners received in the year (see Help)	9974		N		
Total (line M **plus** line N)		7,580 15	▶	7,580 15	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)				7,580 15	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 7,580 15	

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

Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

Other amounts deductible from your share of the partnership (total of the above lines)
Enter this amount on line 9943, in Part 6 above.

Calculation of business-use-of-home expenses

Area **or** number of rooms of the work space		(A)
Total area **or** rooms in the home		(B)
Percentage of business portion (A divided by B)		(C)
Heat		
Electricity		
Insurance		
Maintenance		
Mortgage interest		
Property taxes		
Other expenses (specify)		
Subtotal		
Minus: Personal-use part		
Subtotal		
Plus: Capital cost allowance (business part only)		
Amount carried forward from previous year		
Subtotal		1
Minus: Net income (loss) after adjustments (from line Q in Part 6 on page 3 – if negative, enter "0")	7,580 15	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

Partner's name and address		Partnership share %	Net income (loss)
First	Last		
Address			
First	Last		
Address			
First	Last		
Address			
First	Last		
Address			
First	Last		
Address			

Details of equity

Total business liabilities	9931	
Drawings in 2013	9932	
Capital contributions in 2013	9933	

Name: Brad Wendt   SIN: 736 108 937

Protected B when completed

B-rad Detail

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

Class #	UCC Start of Year	Cost of Additions	Proceeds of Disposition	Balance	Rate (%)	CCA For Year	UCC End of Year
Other equipment and buildings							
					Total other equipment and buildings CCA		
Motor vehicles							
					Total motor vehicle CCA		
Allowable portion of motor vehicle CCA (from page 5)							
					Total CCA claim for the year (line 9936 in Part 5 on page 3)		

Area B - Details of equipment additions in the year

Class #	Property details	Total Cost	Personal	Business
			Subtotal	

Details of motor vehicle additions in the year

Class #	Property details	Total Cost
	Subtotal	
	Total equipment additions in the year 9925	

Note: Business portion of motor vehicle capital cost allowance is calculated annually based on kilometre usage.

Area C – Details of building additions in the year