Name of taxpayer	Social Insurance Number	Printed
ANATOLIY MELNICHUK	737-164-517	2014/05/17

2013 Tax Return Summary

Identification

First name:	ANATOLIY
Last name:	MELNICHUK
C/O:	
Street:	13157 SHORELINE DR
City:	WINFIELD
PO Box, RR:	
Province/State:	British Columbia
Postal/Zip code:	V4V 2T2
Telephone:	(250)808-9110
Birth date:	1983/07/18

COPY

Sin:	737-164-517
Marital status:	Married
Spouse's first name:	SVETLANA
Spouse's last name:	MELNICHUK
Spouse's SIN:	749-054-789
Spouse's net income:	6,649.20
Universal Child Care Benefit:	3,200.00
Universal Child Care Benefit repayment:	
Child Tax Benefit (July 2014 to June 2015)	
Apply for GSTC?	No
GST/HST credit and provincial benefits:	

Total income

Business income	Gross 162	54,837.00	Net 135	15,413.42
			Total income 150	15,413.42

Net income

Deduction for CPP or QPP contributions on self-employment and other earnings	222	589.71	
Add lines 207 to 224, 229, 231, and 232.	233	589.71	589.71
Net income	236		14,823.71

Taxable income

Taxable income	260	14,823.71

Federal non-refundable tax credits

Basic personal amount	300	11,038.00	
Spouse or common-law partner amount	303	4,388.80	
Amount for children born in 1996 or later	367	6,702.00	
CPP or QPP contributions payable on self-employment and other earnings	310	589.71	
Total federal non-refundable credits	335	22,718.51	
Multiply the amount on line 335 by 15% =	338		3,407.78
Total federal non-refundable tax credits	350		3,407.78

Refund or Balance owing

Federal tax	406		<NIL>
Net federal tax	420		<NIL>
CPP contributions payable on self-employment and other earnings	421		1,179.43
Total payable	435		1,179.43
Working income tax benefit (WITB)	453	1,664.04	
British Columbia tax credits	479	144.54	
Total credits	482	1,808.58	1,808.58
Line 435 minus line 482			-629.15
Refund	484		629.15
2014 RRSP/PRPP contribution limit			17,684.00

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 ANATOLIY MELNICHUK	*Your social insurance number* 737-164-517
Business name TONY'S STONE AND TILES	*Account number (15 characters)*
Business address 13157 SHORELINE DR	*City and province or territory* WINFIELD BC — *Postal code* V4V 2T2
Fiscal period YYYY MM DD *From:* 2013/01/01 YYYY MM DD *to:* 2013/12/31	*Was 2013 your last year of business?* Yes ☐ No ☒
Main product or service STONE AND TILES, HOME RENO SER	*Industry code (see the appendix in Guide T4002)* 238340
Tax shelter identification number — *Partnership business number (9 digits)*	*Your percentage of the partnership* 100.00 %
Name and address of person or firm preparing this form ACCSER BOOKKEEPING 9392 GRANBY RD GRAND FORKS BC V0H1H1	

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. 0 %
(If no gross income was generated from the Internet, enter "0")

Name of taxpayer	Social Insurance Number	Printed
ANATOLIY MELNICHUK	737-164-517	2014/05/17

Protected B *when completed*

Statement of Business or Professional Activities

T2125

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) (See Page 7 for details)		54,837 00	A
Minus *PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments*			(i)
Subtotal *(line A* **minus** *line (i))*		54,837 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*		54,837 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 (See Page 7 for details)			D
Minus *PST, GST/HST included in the fees, GST/HST adjustments and WIP at the end of the year if you elect to exclude it (see Chapter 2 of Guide T4002)*			(i)
Subtotal *(line D* **minus** *line (i))*			E
For those using the Quick Method - *Government assistance calculated as follows:*			
GST/HST collected or collectible on professional fees eligible for the Quick Method	(ii)		
GST/HST remitted, calculated on (professional fees eligible for the Quick Method plus GST/HST collected or collectible) multiplied by 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	54,837 00	G
Plus				
Reserves deducted last year 8290				
Other income Recapture of CCA and/or CEC				
8230				
Total *of the above two lines*				H
Gross business or professional income *(lines G* **plus** *line H)*		8299	54,837 00	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, commissions 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			54,837 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	6,000 00		
Other costs	8450			
Total *of the above five lines*		6,000 00		
Minus				
Closing inventory (include raw materials, goods in process, and finished goods)	8500			
Cost of goods sold	8518	6,000 00	6,000 00	J
Gross profit *(line I* **minus** *line J)*	8519		48,837 00	

Statement of Business or Professional Activities — **Protected B** *when completed* — **T2125**

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			48,837 00	*K*
Expenses *(enter only business part)*				
Advertising	**8521**	363 35		
Meals and entertainment (allowable part only)	**8523**	932 75		
Bad debts	**8590**			
Insurance	**8690**			
Interest	**8710**	252 60		
Business tax, fees, licences, dues, memberships, and subscriptions	**8760**	100 00		
Office expenses	**8810**	453 33		
Supplies	**8811**	6,635 79		
Legal, accounting, and other professional fees	**8860**	250 00		
Management and administration fees	**8871**			
Rent	**8910**			
Maintenance and repairs	**8960**	85 54		
Salaries, wages, and benefits (including employer's contributions)	**9060**			
Property taxes	**9180**			
Travel (including transportation fees, accommodations, and allowable portion of meals)	**9200**			
Telephone and utilities	**9220**	2,646 41		
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**	9,447 18		
Allowance on eligible capital property	**9935**			
Capital cost allowance (from Area A on page 5)	**9936**	3,393 55		
Other expenses (specify) See Page 7 for details	**9270**	3,589 71		
Total business expenses		28,150 21	**9368** 28,150 21	*L*
Net income (loss) before adjustments *(line K* **minus** *line L)*			**9369** 20,686 79	

Part 6 - Your net income (loss)

Your share of the amount on line 9369 in Part 5 or the amount from your T5013 slip		20,686 79	*M*	
Plus: *GST/HST rebate for the partners received in the year (see Chapter 3 of Guide T4002)*	**9974**		*N*	
Total (line M **plus** *line N)*		20,686 79	20,686 79	*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)*			20,686 79	*Q*
Minus: *Business-use-of-home expenses (your share of line 3 from the chart on page 4)*	**9945**		5,273 38	*R*
Your net income (loss) *(line Q* **minus** *line R)*	**9946**		15,413 42	

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

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

Name of taxpayer	Social Insurance Number	Printed
ANATOLIY MELNICHUK	737-164-517	2014/05/17

Statement of Business or Professional Activities

Protected B *when completed*
T2125

Calculation of business-use-of-home expenses

Heat	976	43	
Electricity	851	49	
Insurance			
Maintenance			
Mortgage interest			
Property taxes			
Other expenses (specify) RENT	15,750	00	
Subtotal	17,577	92	
Minus: *Personal-use part*	12,304	54	
Subtotal	5,273	38	
Plus: *Capital cost allowance (business part only)*			
Amount carried forward from previous year			
Subtotal	5,273	38	1
Minus: *Net income (loss) after adjustments (from line Q in Part 6 on page 3 - if negative, enter "0")*	20,686	79	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)*	5,273	38	3

Details of other partners

	Share of net income or (loss)	Percentage of partnership
Partner's name and Address	$	%
Partner's name and Address	$	%
Partner's name and Address	$	%
Partner's name and Address	$	%
Partner's name and Address	$	%

Details of equity

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

Name of taxpayer	Social Insurance Number	Printed
SVETLANA MELNICHUK	749-054-789	2014/05/17

2013 Tax Return Summary

Identification

COPY

First name:	SVETLANA	Sin:	749-054-789
Last name:	MELNICHUK	Marital status:	Married
C/O:		Spouse's first name:	ANATOLIY
Street:	13157 SHORELINE DR	Spouse's last name:	MELNICHUK
City:	WINFIELD	Spouse's SIN:	737-164-517
PO Box, RR:		Spouse's net income:	14,823.70
Province/State:	British Columbia	Universal Child Care Benefit:	
Postal/Zip code:	V4V 2T2	Universal Child Care Benefit repayment:	
Telephone:	(250)808-9110	Child Tax Benefit (July 2014 to June 2015)	10,548.00
Birth date:	1989/01/05	Provincial Benefit (July 2014 to June 2015)	33.00
		Apply for GSTC?	Yes
		GST/HST credit and provincial benefits:	1,293.52

Total income

Universal child care benefit (UCCB)		117	3,200.00	
Business income — Gross 162: 6,000.00	Net	135	3,449.20	
	Total income	150		6,649.20

Net income

Net income	236	6,649.20

Taxable income

Taxable income	260	6,649.20

Federal non-refundable tax credits

Basic personal amount	300	11,038.00	
Amounts transferred from your spouse or common-law partner	326	3,506.01	
Total federal non-refundable credits	335	14,544.01	
Multiply the amount on line 335 by 15% =	338		2,181.60
Total federal non-refundable tax credits	350		2,181.60

Refund or Balance owing

Federal tax	406	<NIL>
Net federal tax	420	<NIL>
Total payable	435	<NIL>
Line 435 minus line 482		<NIL>
Balance owing	485	<NIL>
2014 RRSP/PRPP contribution limit		4,497.00

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.*

2

Identification

Your name SVETLANA MELNICHUK	*Your social insurance number* 749-054-789
Business name SVETLANA MELNICHUK	*Account number (15 characters)*
Business address 13157 SHORELINE DR	*City and province or territory* WINFIELD BC — *Postal code* V4V 2T2
Fiscal period YYYY MM DD *From:* 2013/01/01 *to:* 2013/12/31	*Was 2013 your last year of business?* Yes [ ] No [X]
Main product or service OFFICE, HOME RENOVATION SER.	*Industry code (see the appendix in Guide T4002)* 561490
Tax shelter identification number — *Partnership business number (9 digits)*	*Your percentage of the partnership* 100.00 %

Name and address of person or firm preparing this form
ACCSER BOOKKEEPING
9392 GRANBY RD GRAND FORKS BC V0H1H1

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 %

Name of taxpayer	Social Insurance Number	Printed
SVETLANA MELNICHUK	749-054-789	2014/05/17

Protected B *when completed*

T2125

Statement of Business or Professional Activities

Part 1 - Business income

☒ *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) (See Page 7 for details)		6,000 00	A
Minus *PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments*			(i)
Subtotal *(line A* **minus** *line (i))*		6,000 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*		6,000 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 (See Page 7 for details)			D
Minus *PST, GST/HST included in the fees, GST/HST adjustments and WIP at the end of the year if you elect to exclude it (see Chapter 2 of Guide T4002)*			(i)
Subtotal *(line D* **minus** *line (i))*			E
For those using the Quick Method - *Government assistance calculated as follows:*			
GST/HST collected or collectible on professional fees eligible for the Quick Method	(ii)		
GST/HST remitted, calculated on (professional fees eligible for the Quick Method plus GST/HST collected or collectible) multiplied by 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		6,000 00	G
Plus				
Reserves deducted last year	8290			
Other income Recapture of CCA and/or CEC	8230			
Total *of the above two lines*				H
Gross business or professional income *(lines G* **plus** *line H)*	8299		6,000 00	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, commissions 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			6,000 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	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		6,000 00	

Statement of Business or Professional Activities — **Protected B** *when completed* **T2125**

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			6,000.00	K

Expenses *(enter only business part)*

Advertising	**8521**	33.17			
Meals and entertainment (allowable part only)	**8523**	70.07			
Bad debts	**8590**				
Insurance	**8690**				
Interest	**8710**	68.70			
Business tax, fees, licences, dues, memberships, and subscriptions	**8760**				
Office expenses	**8810**	67.26			
Supplies	**8811**	130.05			
Legal, accounting, and other professional fees	**8860**	100.00			
Management and administration fees	**8871**				
Rent	**8910**	600.00			
Maintenance and repairs	**8960**	27.33			
Salaries, wages, and benefits (including employer's contributions)	**9060**				
Property taxes	**9180**				
Travel (including transportation fees, accommodations, and allowable portion of meals)	**9200**				
Telephone and utilities	**9220**	168.73			
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**	761.83			
Allowance on eligible capital property	**9935**				
Capital cost allowance (from Area A on page 5)	**9936**	275.50			
Other expenses (specify) MISC. WORK CLOTH. LAUNDRY	**9270**	248.15			
Total business expenses		2,550.80	**9368**	2,550.80	L
Net income (loss) before adjustments *(line K* **minus** *line L)*			**9369**	3,449.20	

Part 6 - Your net income (loss)

Your share of the amount on line 9369 in Part 5 or the amount from your T5013 slip		3,449.20	M			
Plus: *GST/HST rebate for the partners received in the year (see Chapter 3 of Guide T4002)*	**9974**		N			
Total (line M **plus** *line N)*		3,449.20			3,449.20	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)*					3,449.20	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**	3,449.20	

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

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

Name of taxpayer	Social Insurance Number	Printed
SVETLANA MELNICHUK	749-054-789	2014/05/17

Statement of Business or Professional Activities

Protected B when completed

T2125

Calculation of business-use-of-home expenses

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")	3,449	20	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	Share of net income or (loss)	Percentage of partnership
	$	%
	$	%
	$	%
	$	%
	$	%

Details of equity

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