



Date Dec 20, 2004	Name ERIK L ELFGREN	Social insurance no. 914 914 361	Tax year 2001	Tax centre International K1A 1A8
----------------------	------------------------	-------------------------------------	------------------	-------------------------------------

0004128

At a later date, we may review your return to verify income you reported, or deductions or 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

46C75WC3

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

We have allowed you an Employment Insurance (EI) overpayment as a credit against your total payable. If applicable, we also adjusted your EI premiums.

We have allowed a refundable Quebec abatement of \$82.31 for you on this return. We have used this amount to increase your total credits.

We have recalculated your total non-refundable tax credits, and revised your total on line 350 to \$2,396.

We assessed you a late-filing penalty of \$66.63. This is 17% of your unpaid tax as of April 30, 2002, and is included in the amount on the penalties line.

Your balance owing includes arrears interest which is compounded daily at a prescribed rate. We have calculated this interest from the due date of your balance to the date of this notice.

To avoid additional interest charges, you must pay the balance due by January 10, 2005.

If you have any questions about your assessment, please call our International Tax Services Office at (613) 952-3741. We accept collect calls.

... 2

Alan Nymark
Commissioner of Customs and Revenue

▼ Tear off here and return the lower portion with your payment. ▼



Canada Customs
and Revenue Agency

Agence des douanes
et du revenu du Canada

Remittance
Voucher

T451 E (04)

OTTAWA ON K1A 1A8

ERIK L ELFGREN
76 TUNASTIGEN
LULEA 97753
SWEDEN

Social insurance number

1

914 914 361

Amount owing

\$48.02

Do not use this area

Amount paid

Payment options

- Visit www.ccra.gc.ca/electronicpayments for information on paying by telephone or through Internet banking, or contact your financial institution to see if it offers these services.
- Make your payment free of charge at your financial institution in Canada by presenting this form to the teller.
- Send the remittance voucher with your cheque or money order made payable to the Receiver General to the address shown below. To help us process your payment, please write your social insurance number on the back of your cheque or money order.

Amount of payment

Teller's stamp

We will charge a fee for any dishonoured cheque.

Do not staple, attach with a paper clip, tape, or fold your voucher, cheque, or money order.

Do not send us cash.

Please ensure the address below appears in the window of the envelope provided.

Teller's stamp

CANADA CUSTOMS AND REVENUE AGENCY
875 HERON RD
OTTAWA ON K1A 1B1
CANADA



Date	Name	Social insurance no.	Tax year	Tax centre
Dec 20, 2004	ERIK L ELFGREN	914 914 361	2001	International K1A 1A8

Summary

0004129

Line	Description	\$ Amount
150	Total income	18,093
236	Net income	18,093
260	Taxable income	18,093
350	Total non-refundable tax credits	2,396
420	Net federal tax	498.90
435	Total payable	498.90
437	Total income tax deducted	0.00
440	Refundable Quebec abatement	82.31
450	Employment Insurance overpayment	24.62
486	Payment on filing	494.40
482	Total credits	601.33
	(Total payable minus Total credits)	(102.43)
	PenaltiesDR	66.63
	Arrears interestDR	83.82
	Balance from this assessmentDR	48.02
	Balance dueDR	48.02

Alan Nymark
Commissioner of Customs and Revenue

Date	Name	Social insurance no.	Tax year	Tax centre
Dec 20, 2004	ERIK L ELFGREN	914 914 361	2001	International K1A 1A8

2004 RRSP Deduction Limit Statement

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

RRSP deduction limit for 2003	\$196
Minus: Allowable RRSP contributions deducted in 2003	\$0
Unused RRSP deduction limit at the end of 2003.	\$196
Plus: 18% of 2003 earned income of \$0 = (max. \$15,500).	\$0
Minus: 2003 pension adjustment	\$0 *
	\$196
Minus: 2004 net past service pension adjustment	\$0
Plus: 2004 pension adjustment reversal	\$0
Your RRSP deduction limit for 2004	\$196 *(A)

You have \$0 (B) of unused RRSP contributions available for 2004. If this amount is more than amount (A) above, you may be subject to a penalty tax.

Assessment and reassessment

At any time within three years of the date of your *Notice of Assessment*, we may reassess your return and send you a *Notice of Reassessment*. We can reassess a return if:

- you bring to our attention new information or an error in your return or assessment; or
- we find an error during a review or audit of your return or a return related to yours.

At any time, you can apply for a refund for the 1985 tax year or any year after that.

Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) and Employment Insurance (EI) overpayments

If you overpaid your CPP or QPP contributions or your EI premiums, we will refund the excess amount to you or use it to reduce your balance owing. If you are a resident of Quebec, the provincial government will refund any CPP or QPP overcontributions.

Interest and penalties

You have to pay interest at the prescribed rate on any unpaid balance from the balance due date. In addition, you have to pay a penalty on the unpaid balance if you file your return late.

If you move

If you move, please let us know as soon as possible. You can do this by phone, in writing, in person, or on our www.cra.gc.ca/newaddress Web page. If you write to us, please be sure to include your social insurance number.

Keeping us informed will ensure that you keep getting any benefits or credits to which you may be entitled. Otherwise, your payments may be interrupted.

Help for the hearing or speech impaired

If you have a hearing or speech impairment and use a teletypewriter (TTY), you can get tax information by calling our TTY enquiry service at 1-800-665-0354.

We offer the TTY service from Monday to Friday, except on holidays. Agents are available from 8:15 a.m. to 5:00 p.m. (local time) year round.

If you do not agree with this assessment

1. You can request an explanation

To request an explanation, call our general enquiries service at the number shown on this notice.

2. You can ask for an adjustment

To request an adjustment, send to your tax centre at the address shown on the front of this notice either:

- a Form T1-ADJ, *T1 Adjustment Request*; or
- a letter.

With your request, be sure to include all necessary documents to support your original claim (if you did not already provide them) and changes you want us to make. Also provide your social insurance number, address, telephone number, and the tax year(s) you want us to adjust. Form T1-ADJ will make it easier for you to request changes to your return.

3. You can contact the Problem Resolution Program

Our general enquiries staff will help you with any tax-related question or problem you may have. If the problem cannot be resolved, you can contact the Problem Resolution Program (PRP) of your tax services office. You can find the number for the PRP in the government section of your telephone book.

4. You can object to this assessment

If you do not agree with this notice, you can object to it. You can do this by sending either a letter or Form T400A, *Objection - Income Tax Act*, to the Chief of Appeals at your tax services office or tax centre.

The deadline for filing an objection is whichever of the following two dates is later: one year after the return's filing deadline, or 90 days after the day we mailed this notice.

Forms and Publications

You can get copies of our forms and publications from:

- our Web page at www.cra.gc.ca/forms; or
- our Forms and Publications line at 1-800-959-2221.

2004 RRSP Deduction Limit Statement

Your **RRSP deduction limit for 2004 (amount A)** is the maximum amount you can deduct on your 2004 return for contributions you made to an RRSP after 1990 and before March 2, 2005. This deduction limit applies to contributions to your RRSP or to an RRSP for your spouse or common-law partner for which we have not previously allowed you a deduction. In addition:

- The maximum amount you can deduct is over and above any deductions you can claim for allowable transfers to an RRSP.
- If you turn 69 during 2004, you can only contribute to your RRSP until the end of 2004.
- If your spouse or common-law partner turns 69 during 2004, you can only contribute to his or her RRSP until the end of 2004.

Your pension adjustment, past service pension adjustment, and pension adjustment reversal are amounts your employer or pension administrator calculated. For more information, see your employer or pension administrator.

Your **unused RRSP contributions (amount B)** available for 2004 are RRSP contributions that you could not deduct or which you chose not to deduct on a prior year return. Report these contributions on line 1 of your 2004 Schedule 7. You can carry forward this amount and use it as a deduction on a future return up to your RRSP deduction limit for that year.

If your unused RRSP contributions available for 2004 plus any contributions you make during 2004 are greater than your 2004 RRSP deduction limit, you may be subject to a penalty tax on the amount over \$2,000.