

Use this worksheet to do some of the calculations you may need to complete Form BC428, *British Columbia Tax*.

You can find more information about completing these calculations on pages 1 to 4 of the forms book.

Keep this *Provincial Worksheet* for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

| | | | | |
|---|---|-------------|------------|---|
| Maximum amount | | | 3,663 00 | 1 |
| Your net income from line 236 of your return | | | | 2 |
| Base amount | – | 27,265 00 | | 3 |
| Line 2 minus line 3 (if negative, enter "0") | = | | | 4 |
| Applicable rate | x | 15% | | 5 |
| Multiply line 4 by line 5 | = | | | 6 |
| Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form BC428. | = | | | 7 |

Line 5816 – Amount for an eligible dependant

| | | | |
|--|---|------------|---|
| Base amount | | 7,693 00 | 1 |
| Dependant's net income (from line 236 of his or her return) | – | | 2 |
| Line 1 minus line 2 (if negative, enter "0") | = | | 3 |
| Enter, on line 5816 of Form BC428, \$6,994 or the amount on line 3, whichever is less . | = | | 3 |

Line 5820 – Amount for infirm dependants age 18 or older

| | | | |
|---|---|------------|---|
| Base amount | | 9,267 00 | 1 |
| Dependant's net income (from line 236 of his or her return) | – | | 2 |
| Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,574, enter \$3,574) | = | | 3 |
| If you claimed this dependant on line 5816, enter the amount claimed | – | | 4 |
| Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0") | = | | 5 |

Complete this calculation for each dependant.

Enter, on line 5820 of Form BC428, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

| | | | |
|--|---|-------------|---|
| Base amount | | 15,670 00 | 1 |
| Dependant's net income (from line 236 of his or her return) | – | | 2 |
| Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,574, enter \$3,574). | = | | 3 |
| If you claimed this dependant on line 5816, enter the amount claimed | – | | 4 |
| Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0") | = | | 5 |

Complete this calculation for each dependant.

Enter, on line 5840 of Form BC428, the total amount claimed for **all** dependants.

Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2002)

(see line 5844 on page 2 of the forms book)

| | | | |
|--|---|------------|---|
| Maximum supplement | | 3,574 00 | 1 |
| Total child care and attendant care expenses claimed for you by anyone | | | 2 |
| Base amount | – | 2,075 00 | 3 |
| Line 2 minus line 3 (if negative, enter "0") | = | | 4 |
| Line 1 minus line 4 (if negative, enter "0") | = | | 5 |

Enter, on line 5844 of Form BC428, **the amount on line 5 plus \$6,126** (maximum claim \$9,700), **unless** this calculation is being completed for the claim on line 5848.

Provincial Worksheet *(continued)*

Line 5848 – Disability amount transferred from a dependant

Base amount

6,126 | 00 1

If the dependant was **under age 18** on December 31, 2002, enter the amount from line 5 of the calculation for line 5844 for the dependant. If the dependant was age **18 or older**, enter "0".

+ 2

Add lines 1 and 2

= 3

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form BC428

+ 4

Add lines 3 and 4

= 5

Dependant's taxable income (from line 260 of his or her return)

- 6

Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")

Enter, on line 5848 of Form BC428, the amount on line 3 or line 7, whichever is **less**.

= 7

Complete this calculation for each dependant.

Enter on line 5848, the total amount claimed for **all** disabled dependants.

If, at the end of the year, you and your dependant were not residents of the same province or territory, contact your tax services office.

Line 5872 – Medical expenses adjustment

Dependant's net income (from line 236 of his or her return)

Base amount

- 8,168 | 00 2

Line 1 minus line 2 (if negative, enter "0")

= 3

Adjustment rate

x 5.29 4

Multiply line 3 by line 4

= 5

Complete this calculation for each dependant

Enter, on line 5872 of Form BC428, the total amount claimed for **all** dependants.

Line 57 – British Columbia political contribution tax credit

Determine the amount to enter on line 57 of Form BC428 as follows:

- for contributions of **\$100 or less**, complete Column 1 below;
- for contributions of **more than \$100 but not more than \$550**, complete Column 2 below;
- for contributions of **more than \$550 but not more than \$1,150**, complete Column 3 below; or
- for contributions of **more than \$1,150**, enter \$500 on line 57.

Enter your total contributions

Column 1

Column 2

Column 3

- 0 | 00

- 100 | 00

- 550 | 00 1

Line 1 minus line 2

=

=

= 3

x 75%

x 50%

x 33.33% 4

Multiply line 3 by line 4

=

=

= 5

+ 0 | 00

+ 75 | 00

+ 300 | 00 6

Add lines 5 and 6

=

=

= 7

Enter the result on line 57 of Form BC428