

Complete this form and **attach a copy** of it to your return. For details, see pages 1 to 4 in the forms book.

Step 1 – British Columbia tax on taxable income

Enter your **taxable income** from line 260 of your return

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete. Then, enter the amount from line 1 in the applicable column.

Line 2 minus line 3
(cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7

Go to Step 2

If line 1 is \$31,124 or less	If line 1 is more than \$31,124, but not more than \$62,249	If line 1 is more than \$62,249, but not more than \$71,470	If line 1 is more than \$71,470, but not more than \$86,785	If line 1 is more than \$86,785
0 00	31,124 00	62,249 00	71,470 00	86,785 00
=	=	=	=	=
x 6.05%	x 9.15%	x 11.7%	x 13.7%	x 14.7%
=	=	=	=	=
+ 0 00	+ 1,883 00	+ 4,731 00	+ 5,810 00	+ 7,908 00
=	=	=	=	=

Step 2 – British Columbia non-refundable tax credits

Important: Provincial non-refundable tax credits may be **different** from the federal amounts claimed on Schedule 1. For details, see the *Provincial Worksheet* and pages 1 to 3 in the forms book.

		For internal use only	5609		
Basic personal amount	claim \$8,168	5804			9
Age amount (if born in 1937 or earlier)	(use the provincial worksheet)	5808	+		10
Spouse or common-law partner amount:					
Base amount	7,693 00				
Minus his or her net income from page 1 of your return (if negative, enter "0") (maximum \$6,994)	=	5812	+		11
Amount for an eligible dependant	(use the provincial worksheet)	5816	+		12
Amount for infirm dependants age 18 or older	(use the provincial worksheet)	5820	+		13
Canada Pension Plan or Quebec Pension Plan contributions:					
(amount from line 308 of your federal Schedule 1)	5824	+			• 14
(amount from line 310 of your federal Schedule 1)	5828	+			• 15
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	5832	+		• 16
Pension income amount	(amount from line 314 of your federal Schedule 1)	5836	+		17
Caregiver amount	(use the provincial worksheet)	5840	+		18
Disability amount	(see line 5844 from page 2 in your forms book)	5844	+		19
Disability amount transferred from a dependant	(use the provincial worksheet)	5848	+		20
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852	+		21
Your tuition and education amounts	[attach Schedule BC(S11)]	5856	+		22
Tuition and education amounts transferred from a child		5860	+		23
Amounts transferred from your spouse or common-law partner	[attach Schedule BC(S2)]	5864	+		24
Medical expenses	5868			25	
Enter \$1,698 or 3% of line 236, whichever is less	=			26	
Line 25 minus line 26 (if negative, enter "0")	=			27	
Medical expenses adjustment (use the provincial worksheet)	5872			28	
Line 27 minus line 28 (if negative, enter "0")	5876	=			29
Add lines 9 through 24, and line 29		5880	=		30
Non-refundable tax credit rate			x	6.05%	31
Multiply line 30 by line 31		5884	=		32
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	x 6.05% =			33	
Amount from line 347 of your federal Schedule 9	x 14.7% =		+	34	
Add lines 33 and 34		5896	=		35
Add lines 32 and 35					36
		British Columbia non-refundable tax credits		6150	=

Go to Step 3 on the back ➡

Enter the amount from line 8		37
Enter your British Columbia tax on split income from Form T1206	6151 +	• 38
Add lines 37 and 38	=	39

Enter your British Columbia non-refundable tax credits from line 36			40
British Columbia dividend tax credit:			
Amount from line 120 of your return	× 5.1% =	6152 +	41
British Columbia overseas employment tax credit:			
Amount from line 1 of the calculation at the bottom of this page		6153 +	42
British Columbia minimum tax carry-over:			
Amount from line 427 on federal Schedule 1	× 37.8% =	6154 +	43
Add lines 40 through 43	=		44
Line 39 minus line 44 (if negative, enter "0")			45
British Columbia additional tax for minimum tax purposes from Form T1219			46
Add lines 45 and 46			47
Enter the provincial foreign tax credit from Form T2036			48
Line 47 minus line 48			49
Enter the British Columbia royalty and deemed income addition to tax from Form T81			50
Add line 49 and line 50			51
Enter the provincial logging tax credit from Form BCFIN 542			52
Line 51 minus line 52 (if negative, enter "0")			53
Enter the British Columbia royalty and deemed income rebate from Form T81			54
Line 53 minus line 54 (if negative, enter "0")			55

Enter British Columbia political contributions made in 2002	6040	56
Credit calculated for line 57 on the <i>Provincial Worksheet</i>	(maximum \$500)	57
Line 55 minus line 57 (if negative, enter "0")		58

Enter your employee share ownership plan tax credit from Certificate ESOP 20	6045			• 59	
Enter your employee venture capital tax credit from Certificate EVCC 30	6047	+		• 60	
Add lines 59 and 60 (maximum \$2,000)	=			▶	61
Line 58 minus line 61 (if negative, enter "0")				=	62

Enter the tax credit amount calculated on Form T1231	6881	—	• 63
Line 62 minus line 63 (if negative, enter "0")			
Enter this amount on line 428 of your return	British Columbia tax	=	64