

Complete the calculations that apply to you and **attach a copy** of this form to your return. For details, see page 5 in the forms book.

Sales tax credit (for low-income families and individuals)

If you had a spouse or common-law partner on December 31, 2002, **only one of you** can claim this credit for both of you.

Income for the sales tax credit

Enter your net income from line 236 of your return				1
Enter your spouse or common-law partner's net income from page 1 of your return	+			2
Net family income: Add lines 1 and 2	=			3
If you had a spouse or common-law partner on December 31, 2002, enter \$18,000. Otherwise enter \$15,000.	-			4
Line 3 minus line 4 (if negative, enter "0")	=			5
Income for the sales tax credit				

Basic sales tax credit	claim \$75	6033			6
Additional credit for your spouse or common-law partner	claim \$75	6035	+		7
Add lines 6 and 7			=		8
Amount from line 5			x 2% =		9
Line 8 minus line 9 (if negative, enter "0")			=		10
Sales tax credit					

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate VCC10	6049			• 11
Enter your unused venture capital tax credit from previous years		+		12
Add lines 11 and 12 (maximum \$60,000)		=		▶ 13

British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88	6051	+		• 14
Add lines 10, 13, and 14. Enter the result on line 479 of your return.	British Columbia credits		=	15