



# British Columbia Tax

BC428

T1 General – 2012

Complete this form, and **attach a copy** to your return. For more information, see the related line in the forms book.

## Step 1 – British Columbia non-refundable tax credits

		For internal use only	<b>5609</b>			
Basic personal amount		claim \$11,354	<b>5804</b>			1
Age amount (if born in 1947 or earlier) (use provincial worksheet)		(maximum \$4,356)	<b>5808</b>	+		2
Spouse or common-law partner amount						
Base amount	10,960	00				
<b>Minus:</b> his or her net income from page 1 of your return	-					
<b>Result:</b> (if negative, enter "0")	=		(maximum \$9,964)	▶	<b>5812</b>	+
						3
Amount for an eligible dependant						
Base amount	10,960	00				
<b>Minus:</b> his or her net income from line 236 of his or her return	-					
<b>Result:</b> (if negative, enter "0")	=		(maximum \$9,964)	▶	<b>5816</b>	+
						4
Amount for infirm dependants age 18 or older (use provincial worksheet)			<b>5820</b>	+		5
CPP or QPP contributions:						
(amount from line 308 of your federal Schedule 1)			<b>5824</b>	+		•6
(amount from line 310 of your federal Schedule 1)			<b>5828</b>	+		•7
Employment insurance premiums:						
(amount from line 312 of your federal Schedule 1)			<b>5832</b>	+		•8
(amount from line 317 of your federal Schedule 1)			<b>5829</b>	+		•9
Adoption expenses (amount from line 313 of your federal Schedule 1)			<b>5833</b>	+		10
Children's fitness amount (amount from line 365 of your federal Schedule 1)			<b>5838</b>	+		11
Children's arts amount (amount from line 370 of your federal Schedule 1)			<b>5841</b>	+		12
Pension income amount			(maximum \$1,000)	<b>5836</b>	+	13
Caregiver amount (use provincial worksheet)			<b>5840</b>	+		14
Disability amount (for self) (Claim <b>\$7,285</b> or, if you were under 18 years of age, use the provincial worksheet)			<b>5844</b>	+		15
Disability amount transferred from a dependant (use provincial worksheet)			<b>5848</b>	+		16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b>	+		17
Your tuition and education amounts [ <b>attach</b> Schedule BC(S11)]			<b>5856</b>	+		18
Tuition and education amounts transferred from a child			<b>5860</b>	+		19
Amounts transferred from your spouse or common-law partner [ <b>attach</b> Schedule BC(S2)]			<b>5864</b>	+		20
Medical expenses:						
Amount from line 330 of your federal Schedule 1	<b>5868</b>				<b>21</b>	
Enter \$2,020 or 3% of line 236 of your return, whichever is <b>less</b> .	-				<b>22</b>	
Line 21 minus line 22 (if negative, enter "0")	=				<b>23</b>	
Allowable amount of medical expenses for other dependants (use provincial worksheet)	<b>5872</b>	+			<b>24</b>	
Add lines 23 and 24.	<b>5876</b>	=		▶	+	<b>25</b>
Add lines 1 to 20, and line 25.			<b>5880</b>	=		<b>26</b>
British Columbia non-refundable tax credit rate				×	<b>5.06%</b>	<b>27</b>
Multiply line 26 by line 27.			<b>5884</b>	=		<b>28</b>
Donations and gifts:						
Amount from line 345 of your federal Schedule 9		× 5.06% =			<b>29</b>	
Amount from line 347 of your federal Schedule 9		× 14.7% =	+		<b>30</b>	
Add lines 29 and 30.	<b>5896</b>	=		▶	+	<b>31</b>
Add lines 28 and 31. Enter this amount on line 44.			<b>British Columbia non-refundable tax credits</b>	<b>6150</b>	=	<b>32</b>

Go to Step 2 on the next page. ➔

**Step 2 – British Columbia tax on taxable income**Enter your **taxable income** from line 260 of your return.

33

Complete the appropriate column depending on the amount on line 33.

	Line 33 is \$37,013 or less	Line 33 is more than \$37,013 but not more than \$74,028	Line 33 is more than \$74,028 but not more than \$84,993	Line 33 is more than \$84,993 but not more than \$103,205	Line 33 is more than \$103,205	
Enter the amount from line 33.						34
Line 34 minus line 35 (cannot be negative)	– 0 00	– 37,013 00	– 74,028 00	– 84,993 00	– 103,205 00	35
	=	=	=	=	=	36
	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	37
	=	=	=	=	=	38
Multiply line 36 by line 37.	+ 0 00	+ 1,873 00	+ 4,723 00	+ 5,874 00	+ 8,112 00	39
	=	=	=	=	=	40
Add lines 38 and 39. <b>Go to Step 3.</b>						

**Step 3 – British Columbia tax**

Enter your British Columbia tax on taxable income from line 40.

41

Enter your British Columbia tax on split income from Form T1206.

6151

42

Add lines 41 and 42.

43

Enter your British Columbia non-refundable tax credits from line 32.

44

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152

45

British Columbia overseas employment tax credit:

Amount calculated for line 46 on the *Provincial Worksheet*

6153

46

British Columbia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 33.7% =

6154

47

Add lines 44 to 47.

48

Line 43 minus line 48 (if negative, enter "0")

49

British Columbia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 33.7% =

50

Add lines 49 and 50.

51

Provincial foreign tax credit from Form T2036

52

Line 51 minus line 52

53

**BC tax reduction**If your net income (line 236 of your return) is **less than \$30,507**, complete the following calculation.

Otherwise, enter "0" on line 60 and continue on line 61.

Basic reduction

claim \$403

54

Enter your net income from line 236 of your return.

55

Base amount

– 17,913 00

56

Line 55 minus line 56 (if negative, enter "0")

=

57

Applicable rate

× 3.2%

58

Multiply line 57 by line 58.

=

59

Line 54 minus line 59 (if negative, enter "0")

=

60

Line 53 minus line 60 (if negative, enter "0")

=

61

Logging tax credit from Form FIN 542S or Form FIN 542P

62

Line 61 minus line 62 (if negative, enter "0")

=

63

Continue on the next page. ➔

**Step 3 – British Columbia tax (continued)**

Enter the amount from line 63 on the previous page.				64
<b>British Columbia political contribution tax credit</b>				
Enter your British Columbia political contributions made in 2012.	6040			65
Credit calculated for line 66 on the <i>Provincial Worksheet</i>		(maximum \$500)	-	66
Line 64 minus line 66 (if negative, enter "0")			=	67
<b>British Columbia employee investment tax credits</b>				
Enter your employee share ownership plan tax credit from Certificate ESOP 20.	6045			68
Enter your employee venture capital tax credit from Certificate EVCC 30.	6047	+		69
Add lines 68 and 69.		(maximum \$2,000)	=	70
Line 67 minus line 70 (if negative, enter "0")			=	71
<b>British Columbia mining flow-through share tax credit</b>				
Enter the tax credit amount calculated on Form T1231.			6881	72
Line 71 minus line 72 (if negative, enter "0")				
Enter the result on line 428 of your return.		<b>British Columbia tax</b>	=	73

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	<b>Provincial Amounts Transferred</b>		<b>Schedule BC(S2)</b>
	<b>From Your Spouse or Common-Law Partner</b>		T1 General – 2012

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below. **Attach a copy of this schedule to your return.**

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form BC428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form BC428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

If, at the end of the year, your spouse or common-law partner was not a resident of British Columbia, special rules may apply. For more information, contact the Canada Revenue Agency.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2012):

If his or her net income is \$32,424 or less, enter \$4,356.

Otherwise, enter the amount from line 5808 of his or her Form BC428.
 5902 |  |  | 1 || **Pension income amount:** |  |  |  |  |
Enter the amount from line 5836 of his or her Form BC428.		(maximum \$1,000)	5905	+	2
**Disability amount:**					
Enter the amount from line 5844 of his or her Form BC428.			5907	+	3
**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.			5909	+	4
Add lines 1 to 4.			=		5
Spouse's or common-law partner's taxable income:					
Enter the amount from line 260 of his or her return.				6	
Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5833, 5838, and 5841 of his or her Form BC428, plus line 13 of his or her Schedule BC(S11).			-	7	
His or her adjusted taxable income:					
Line 6 minus line 7 (if negative, enter "0")			5912	=	8
Line 5 minus line 8 (if negative, enter "0")					
Enter this amount on line 5864 of your Form BC428.		**Provincial amounts transferred from your spouse or common-law partner**	=	9	

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