



British Columbia Tax

BC428
 T1 General – 2017

 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	5609			
Basic personal amount	claim \$10,208	5804			1
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$4,578)	5808	+		2
Spouse or common-law partner amount					
Base amount		9,614.00			
Minus: his or her net income from page 1 of your return		–			
Result: (if negative, enter "0")		=		(maximum \$8,740) ▶	5812 +
					3
Amount for an eligible dependant					
Base amount		9,614.00			
Minus: his or her net income from line 236 of his or her return		–			
Result: (if negative, enter "0")		=		(maximum \$8,740) ▶	5816 +
					4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)				5820 +	5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)				5824 +	•6
(amount from line 310 of your federal Schedule 1)				5828 +	•7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)				5832 +	•8
(amount from line 317 of your federal Schedule 1)				5829 +	•9
Volunteer firefighters' amount				5830 +	10
Search and rescue volunteers' amount				5845 +	11
Adoption expenses (amount from line 313 of your federal Schedule 1)				5833 +	12
Children's fitness amount				5838 +	13
Children's fitness equipment amount	(50% of amount from line 5838)			5842 +	14
Children's arts amount				5841 +	15
Education coaching amount				5843 +	16
Pension income amount	(maximum \$1,000)			5836 +	17
Caregiver amount (use the <i>Provincial Worksheet</i>)				5840 +	18
Disability amount (for self)					
(Claim \$7,656 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)				5844 +	19
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)				5848 +	20
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)				5852 +	21
Your tuition and education amounts [use and 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 [use and attach Schedule BC(S2)]				5864 +	24
Medical expenses:					
Amount from line 330 of your federal Schedule 1		5868			25
Enter \$2,122 or 3% of line 236 of your return, whichever is less.		–			26
Line 25 minus line 26 (if negative, enter "0")		=			27
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)		5872	+		28
Add lines 27 and 28.		5876	=		▶ +
Add lines 1 to 24, and line 29.				5880	=
British Columbia non-refundable tax credit rate				x	5.06%
Multiply line 30 by line 31.				5884	=
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	x 5.06% =				33
Amount from line 17 of your federal Schedule 9	x 14.7% =		+		34
Add lines 33 and 34.		5896	=		▶ +
Add lines 32 and 35.					=
Farmers' food donation tax credit:					
Enter the amount of qualifying gifts that have also been claimed on line 36.	x 25% =	5898	+		37
Add lines 36 and 37.					
Enter this amount on line 50.		British Columbia non-refundable tax credits	6150	=	38

Step 3 – British Columbia tax *(continued)*

Enter the amount from line 68 on the previous page. 69

British Columbia political contribution tax credit

Enter your British Columbia political contributions made in 2017. **6040** 70
 Credit calculated for line 71 on the *Provincial Worksheet* (maximum \$500) 71
 Line 69 minus line 71 (if negative, enter "0") 72

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. **6045** • 73
 Enter your employee venture capital tax credit from Certificate **EVCC 30**. **6047** + • 74
 Add lines 73 and 74. (maximum \$2,000) = 75
 Line 72 minus line 75 (if negative, enter "0") 76

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231. **6881** – • 77
 Line 76 minus line 77 (if negative, enter "0")
 Enter the result on line 428 of your return. **British Columbia tax** = 78

See the privacy notice on your return.