



# British Columbia Tax

**BC428**  
T1 General – 2015

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 \$9,938	<b>5804</b>			1
Age amount (if born in 1950 or earlier) (use the <i>Provincial Worksheet</i> )		(maximum \$4,457)	<b>5808</b>	+		2
Spouse or common-law partner amount						
Base amount	9,360.00					
<b>Minus:</b> his or her net income from page 1 of your return	—					
<b>Result:</b> (if negative, enter "0")	=	(maximum \$8,509)	<b>5812</b>	+		3
Amount for an eligible dependant						
Base amount	9,360.00					
<b>Minus:</b> his or her net income from line 236 of his or her return	—					
<b>Result:</b> (if negative, enter "0")	=	(maximum \$8,509)	<b>5816</b>	+		4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i> )			<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			<b>5838</b>	+		11
Children's fitness equipment amount (50% of amount from line 5838)			<b>5842</b>	+		12
Children's arts amount (amount from line 370 of your federal Schedule 1)			<b>5841</b>	+		13
Education coaching amount		(maximum \$500)	<b>5843</b>	+		14
Pension income amount		(maximum \$1,000)	<b>5836</b>	+		15
Caregiver amount (use the <i>Provincial Worksheet</i> )			<b>5840</b>	+		16
Disability amount (for self)						
(Claim <b>\$7,454</b> , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			<b>5844</b>	+		17
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i> )			<b>5848</b>	+		18
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b>	+		19
Your tuition and education amounts [use and <b>attach</b> Schedule BC(S11)]			<b>5856</b>	+		20
Tuition and education amounts transferred from a child			<b>5860</b>	+		21
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule BC(S2)]			<b>5864</b>	+		22
Medical expenses:						
Amount from line 330 of your federal Schedule 1	<b>5868</b>				23	
Enter \$2,066 or 3% of line 236 of your return, whichever is <b>less</b> .	—				24	
Line 23 minus line 24 (if negative, enter "0")	=				25	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i> )	<b>5872</b>	+			26	
Add lines 25 and 26.	<b>5876</b>	=		+		27
Add lines 1 to 22, and line 27.	<b>5880</b>	=				28
British Columbia non-refundable tax credit rate		x			5.06%	29
Multiply line 28 by line 29.	<b>5884</b>	=				30
Donations and gifts:						
Amount from line 345 of your federal Schedule 9		x 5.06% =			31	
Amount from line 347 of your federal Schedule 9		x 14.7% =	+		32	
Add lines 31 and 32.	<b>5896</b>	=		+		33
Add lines 30 and 33.						
Enter this amount on line 46.	<b>British Columbia non-refundable tax credits</b>	<b>6150</b>	=			34

Continue on the next page.

## Step 2 – British Columbia tax on taxable income

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

35

Complete the appropriate column depending on the amount on line 35.

Enter the amount from line 35.

Line 36 minus line 37 (cannot be negative)

Multiply line 38 by line 39.

Add lines 40 and 41.

**British Columbia tax on taxable income**

Line 35 is \$37,869 or less	Line 35 is more than \$37,869 but not more than \$75,740	Line 35 is more than \$75,740 but not more than \$86,958	Line 35 is more than \$86,958 but not more than \$105,592	Line 35 is more than \$105,592 but not more than \$151,050	Line 35 is more than \$151,050	
– 0,00	– 37,869,00	– 75,740,00	– 86,958,00	– 105,592,00	– 151,050,00	36
=	=	=	=	=	=	37
x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%	x 16.8%	38
=	=	=	=	=	=	39
+ 0,00	+ 1,916,00	+ 4,832,00	+ 6,010,00	+ 8,300,00	+ 14,982,00	40
=	=	=	=	=	=	41
=	=	=	=	=	=	42

## Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 42.

43

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

6151 + 44

Add lines 43 and 44.

= 45

Enter your British Columbia non-refundable tax credits from line 34.

46

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + 47

British Columbia overseas employment tax credit:

Amount calculated for line 48 on the *Provincial Worksheet*

6153 + 48

British Columbia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 33.7% = 6154 + 49

Add lines 46 to 49.

= 50

Line 45 minus line 50 (if negative, enter "0")

= 51

British Columbia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

x 33.7% = + 52

Add lines 51 and 52.

= 53

Provincial foreign tax credit from Form T2036

– 54

Line 53 minus line 54 (if negative, enter "0")

= 55

### BC tax reduction

If your net income (line 236 of your return) is **less than \$31,342**, complete the following calculation. Otherwise, enter "0" on line 62 and continue on line 63.

Basic reduction

claim \$432 56

Enter your net income from line 236 of your return.

Base amount

Line 57 minus line 58 (if negative, enter "0")

Applicable rate

Multiply line 59 by line 60.

Line 56 minus line 61 (if negative, enter "0")

Line 55 minus line 62 (if negative, enter "0")

– 19,000,00	57
=	58
x 3.5%	59
=	60
–	61
=	62
=	63

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

– 64

Line 63 minus line 64 (if negative, enter "0")

= 65

Continue on the next page.

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

Protected B when completed

Enter the amount from line 65 on the previous page.

66

#### British Columbia political contribution tax credit

Enter your British Columbia political contributions made in 2015.

6040

67

Credit calculated for line 68 on the *Provincial Worksheet*

(maximum \$500)

–

68

Line 66 minus line 68 (if negative, enter "0")

=

69

#### British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate ESOP 20.

6045

• 70

Enter your employee venture capital tax credit from Certificate EVCC 30.

6047

+

• 71

Add lines 70 and 71.

(maximum \$2,000)

=

–

72

Line 69 minus line 72 (if negative, enter "0")

=

73

#### British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231.

6881

–

• 74

Line 73 minus line 74 (if negative, enter "0")

Enter the result on line 428 of your return.

British Columbia tax

=

75

See the privacy notice on your return.