

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.

Claim only the credits that apply to you.

## Part A – British Columbia non-refundable tax credits

		For internal use only	<b>5609</b>			
Basic personal amount		claim \$10,412	<b>5804</b>			<b>1</b>
Age amount (if born in 1953 or earlier) (use Worksheet BC428)		(maximum \$4,669)	<b>5808</b>	+		<b>2</b>
Spouse or common-law partner amount						
Base amount	9,807	00				
<b>Minus:</b> their net income from page 1 of your return	–					
<b>Result:</b> (if negative, enter "0")	=		(maximum \$8,915)	▶	<b>5812</b>	<b>3</b>
Amount for an eligible dependant						
Base amount	9,807	00				
<b>Minus:</b> their net income from line 236 of their return	–					
<b>Result:</b> (if negative, enter "0")	=		(maximum \$8,915)	▶	<b>5816</b>	<b>4</b>
British Columbia caregiver amount (use Worksheet BC428)			<b>5817</b>	+		<b>5</b>
CPP or QPP contributions:						
Amount from line 308 of your federal Schedule 1			<b>5824</b>	+		<b>6</b>
Amount from line 310 of your federal Schedule 1			<b>5828</b>	+		<b>7</b>
Employment insurance premiums:						
Amount from line 312 of your federal Schedule 1			<b>5832</b>	+		<b>8</b>
Amount from line 317 of your federal Schedule 1			<b>5829</b>	+		<b>9</b>
Volunteer firefighters' amount			<b>5830</b>	+		<b>10</b>
Search and rescue volunteers' amount			<b>5845</b>	+		<b>11</b>
Adoption expenses (amount from line 313 of your federal Schedule 1)			<b>5833</b>	+		<b>12</b>
Pension income amount		(maximum \$1,000)	<b>5836</b>	+		<b>13</b>
Disability amount (for self)						
(Claim <b>\$7,809</b> , or if you were under 18 years of age, use Worksheet BC428.)			<b>5844</b>	+		<b>14</b>
Disability amount transferred from a dependant (use Worksheet BC428)			<b>5848</b>	+		<b>15</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b>	+		<b>16</b>
Your tuition and education amounts ( <b>attach</b> Schedule BC(S11))			<b>5856</b>	+		<b>17</b>
Tuition and education amounts transferred from a child			<b>5860</b>	+		<b>18</b>
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule BC(S2))			<b>5864</b>	+		<b>19</b>
Medical expenses:						
Amount from line 330 of your federal Schedule 1	<b>5868</b>				<b>20</b>	
Enter \$2,165 or 3% of line 236 of your return, whichever is <b>less</b> .	–				<b>21</b>	
Line 20 minus line 21 (if negative, enter "0")	=				<b>22</b>	
Allowable amount of medical expenses for other dependants (use Worksheet BC428)	<b>5872</b>	+			<b>23</b>	
Add lines 22 and 23.	<b>5876</b>	=		▶	+	<b>24</b>
Add lines 1 to 19, and line 24.			<b>5880</b>	=		<b>25</b>
British Columbia non-refundable tax credit rate				×	<b>5.06%</b>	<b>26</b>
Multiply line 25 by line 26.			<b>5884</b>	=		<b>27</b>
Donations and gifts:						
Amount from line 16 of your federal Schedule 9		×	5.06%	=		<b>28</b>
Amount from line 17 of your federal Schedule 9		×	16.8%	=	+	<b>29</b>
Add lines 28 and 29.	<b>5896</b>	=		▶	+	<b>30</b>
Add lines 27 and 30.					=	<b>31</b>
Farmers' food donation tax credit:						
Enter the amount of qualifying gifts that have also been claimed on line 31.		×	25%	=	<b>5898</b>	<b>32</b>
Add lines 31 and 32.						
Enter this amount on line 45.			<b>British Columbia non-refundable tax credits</b>	<b>6150</b>	=	<b>33</b>

Continue on the next page.

**Part B – British Columbia tax on taxable income**Enter your **taxable income** from line 260 of your return.**34**

Use the amount from line 34 to decide which column to complete.

	Line 34 is \$39,676 or less.	Line 34 is more than \$39,676 but not more than \$79,353	Line 34 is more than \$79,353 but not more than \$91,107	Line 34 is more than \$91,107 but not more than \$110,630	Line 34 is more than \$110,630 but not more than \$150,000	Line 34 is more than \$150,000	
Amount from line 34							<b>35</b>
Line 35 minus line 36 (cannot be negative)	– 0.00	– 39,676.00	– 79,353.00	– 91,107.00	– 110,630.00	– 150,000.00	<b>36</b>
	=	=	=	=	=	=	<b>37</b>
Multiply line 37 by line 38.	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	× 16.8%	<b>38</b>
	=	=	=	=	=	=	<b>39</b>
Add lines 39 and 40.	+ 0.00	+ 2,008.00	+ 5,063.00	+ 6,297.00	+ 8,696.00	+ 14,483.00	<b>40</b>
<b>British Columbia tax on taxable income</b>	=	=	=	=	=	=	<b>41</b>

**Part C – British Columbia tax**

Enter your British Columbia tax on taxable income from line 41.

**42**

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

**6151****• 43**

Add lines 42 and 43.

**44**

Enter your British Columbia non-refundable tax credits from line 33.

**45****British Columbia dividend tax credit:**

Credit calculated for line 6152 on Worksheet BC428

**6152**

+

**• 46****British Columbia minimum tax carryover:**

Amount from line 427 of your federal Schedule 1

× 33.7% =

**6154**

+

**• 47**

Add lines 45 to 47.

**48**

Line 44 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 (if negative, enter "0")

**53****BC tax reduction**If your net income (line 236 of your return) is **less than \$32,869**, complete the following calculation.  
Otherwise, enter "0" on line 60 and continue on line 61.

Basic reduction

claim \$453

**54**

Enter your net income from line 236 of your return.

**55**

Base amount

– 20,144.00

**56**

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

=

**57**

Applicable rate

× 3.56%

**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.

## Part C – British Columbia tax (continued)

Protected B when completed

Enter the amount from line 63 on the previous page.

64

### British Columbia political contribution tax credit

Enter your British Columbia political contributions made in 2018.

6040

65

Credit calculated for line 66 on Worksheet BC428

(maximum \$500)

66

Line 64 minus line 66 (if negative, enter "0")

67

### British Columbia employee investment tax credits

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

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

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.

British Columbia tax

73

See the privacy notice on your return.