

# Provincial Amounts Transferred From Your Spouse or Common-Law Partner

**Schedule BC(S2)  
2019**
**Protected B** when completed

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's amounts shown below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

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

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form BC428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of British Columbia at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is **\$35,660 or less**, enter \$4,791.

If not, enter the amount from line 58080 of their Form BC428.

**59020**
**1**

**Pension income amount:**

Enter the amount from line 58360 of their Form BC428.

(maximum \$1,000) **59050** +

**2**

**Disability amount:**

Enter the amount from line 58440 of their Form BC428.

**59070** +

**3**

**Tuition amounts:**

Enter the provincial amount designated to you from their Form T2202, TL11A, or TL11C.

**59090** +

**4**

Add lines 1 to 4.

=

**5**

**Spouse's or common-law partner's taxable income:**

Enter the amount from line 26000 of their return if it is **\$40,707 or less**.

If the amount is **more than \$40,707**, enter the result of the following calculation: amount from line 49 of their Form BC428 divided by 5.06%.

**6**

Enter the total of lines 58040, 58240, 58280, 58300, 58305, 58315, 58316, and 58330 of their Form BC428 **plus** line 10 of their Schedule BC(S11).

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**7**

**Spouse's or common-law partner's adjusted taxable income:**

Line 6 minus line 7 (if negative, enter "0")

**59120** =

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**8**

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 58640 of your Form BC428.

**Provincial amounts transferred from  
your spouse or common-law partner**

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**9**

See the privacy notice on your return.