

Complete the calculations that apply to you and **attach a copy** of this form to your return.

For more information about these credits, see the "Information for residents of British Columbia" section of your tax package.

Sales tax credit (for low-income families and individuals)

If you had a spouse or common-law partner on December 31, 2019, **only one of you** can claim this credit for both of you.

Income for the sales tax credit	Column 1 You	Column 2 Your spouse or common-law partner	
Enter the net income amount from line 23600 of the return.			1
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200)	+	+	2
Add lines 1 and 2.	=	=	3
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	-	-	4
Line 3 minus line 4 (if negative, enter "0")	=	=	5
Add the amounts from line 5 in column 1 and column 2. Adjusted net family income			6
If you had a spouse or common-law partner on December 31, 2019, enter \$18,000. If not, enter \$15,000.		-	7
Line 6 minus line 7 (if negative, enter "0") Income for the sales tax credit		=	8
Basic sales tax credit	Claim \$75 60330		9
Additional credit for your spouse or common-law partner	Claim \$75 60350	+	10
Add lines 9 and 10.		=	11
Amount from line 8		× 2% =	12
Line 11 minus line 12 (if negative, enter "0") Sales tax credit		=	13

British Columbia home renovation tax credit for seniors and persons with disabilities

If, on December 31, 2019, you and your spouse or common-law partner occupied separate principal residences for medical reasons, claim individually the home renovation tax credit for seniors and persons with disabilities and tick box 60890.

☒ **60890**

Enter the amount from line 5 of your Schedule BC(S12). (maximum \$10,000) 60480	× 10% =	+	14
Add lines 13 and 14.		=	15

Continue on the next page.

Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or reassessment.

Enter the following information from your Certificate SBVC 10 for shares acquired from **January 1, 2019**, to **February 19, 2019**: (1)

Certificate number		Tax credit amount	60489 +	• 18
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Enter the following information from your Certificate SBVC 10 for shares acquired from **February 20, 2019**, to **December 31, 2019**: ⁽¹⁾

Certificate number **60491** | Tax credit amount **60490** + **• 19**

Enter the following information from your Certificate SBVC 10 for shares acquired during the first 60 days of 2020 that you **elect** to claim in 2019: (1)

Certificate number **60496** | Tax credit amount **60495** + • 20

Add lines 17, 18, 19, and 20.	(maximum \$120,000 ⁽²⁾)	=	▶	+	21
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Enter the amount from line 23 of your Form T88. **60510** + **• 22**

Enter the amount from line 22 of your Form T88.	60530	23
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Enter the amount from line 16 of your Form T1014. **60550** | **24**

Enter the amount from line 4 of your Form T1014-1.	60560 +	• 25
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Enter the amount from line 4 of your Form T1014-2.	60570	+	• 26
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Add lines 24 to 26.	=	▶ +	27
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Add lines 16, 21, 22, and 27.

Enter the result on **line 47900** of your return.

British Columbia credits	=	28
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(1) If you made more than one purchase, enter the certificate number for the first acquisition in this period.

(2) You can claim up to \$120,000. However, you cannot claim more than \$60,000 for your investments made before February 20, 2019.