

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

Continue on the next page.

Part B – British Columbia tax on taxable incomeEnter 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							35
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	36
	=	=	=	=	=	=	37
Multiply line 37 by line 38.	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	× 16.8%	38
	=	=	=	=	=	=	39
Add lines 39 and 40.	+ 0.00	+ 2,008.00	+ 5,063.00	+ 6,297.00	+ 8,696.00	+ 14,483.00	40
British Columbia tax on taxable income	=	=	=	=	=	=	41

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 reductionIf 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)

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") 73

Enter the result on **line 428** of your return. **British Columbia tax** =

See the privacy notice on your return.