

British Columbia Tax

Complete this form and **attach a copy** of it to your return. For details, see the forms book.


Step 1 – British Columbia non-refundable tax credits

	For internal use only				
Basic personal amount	claim \$9,373	5609			1
Age amount (if born in 1944 or earlier) (use provincial worksheet)	(maximum \$4,203)	5808	+		2
Spouse or common-law partner amount					
Base amount		8,829	00		
Minus: his or her net income from page 4 [1] of your return		–			

continue on next page →

Result: (if negative, enter "0")

=		
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(maximum \$8,026)

Amount for an eligible dependant (use provincial worksheet)

5812	+			3
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Amount for infirm dependants age 18 or older (use provincial worksheet)

5816	+			4
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Canada Pension Plan or Quebec Pension Plan contributions: (amount from line 308 of your federal Schedule 1)

5820	+			5
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(amount from line 310 of your federal Schedule 1)

5824	+			6
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Employment Insurance premiums (amount from line 312 of your federal Schedule 1)

5828	+			7
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Adoption expenses (amount from line 313 of your federal Schedule 1)

5833	+			9
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Pension income amount (maximum \$1,000)	(see line 5836 in the forms book)	5836	+			10
Caregiver amount	(use provincial worksheet)	5840	+			11
Disability amount (for self)	(see line 5844 in the forms book)	5844	+			12
Disability amount transferred from a dependant	(use provincial worksheet)	5848	+			13
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852	+			14
Your tuition and education amounts	[attach Schedule BC(S11)]	5856	+			15
Tuition and education amounts transferred from a child		5860	+			16
Amounts transferred from your spouse or common-law partner	[attach Schedule BC(S2)]	5864	+			17

continue on next page →

Medical expenses from line 330
of your federal Schedule 1

5868 **18**

Enter \$1,949 or 3% of net income from
line 236 of your return, whichever is **less**.

- **19**

Line 18 minus line 19
(if negative, enter "0")

= **20**

Allowable amount of medical
expenses for other dependants
calculated for line 5872 on the
"Provincial Worksheet"

5872 + **21**

Add lines 20 and 21.

5876 = 

Add lines 1 through 17 and line 22.

+ **22**

5880 = 

Non-refundable tax credit rate

23
× **5.06%** **24**

Multiply line 23 by line 24.

5884

=

25

Donations and gifts:

Amount from line 345 of your federal Schedule 9

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× 5.06% =

--	--

26

Amount from line 347 of your federal Schedule 9

--	--

× 14.7% =

+	
---	--

27

Add lines 26 and 27.

5896

=

28



+	
---	--

28

Add lines 25 and 28.

Enter this amount on line 41.

**British Columbia
non-refundable
tax credits**

6150

=

29

Step 2 – British Columbia tax on taxable income

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

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30

continue on next page →

Use the amount on line 30 to determine which **ONE** of the following columns you have to complete. 

Enter the amount from line 30 in the applicable column.

Line 31 minus line 32
(cannot be negative)

Multiply line 33 by line 34.

Add lines 35 and 36.

If line 30 is
\$35,716
or less



–	0	00
=		
×	5.06%	
=		
+	0	00
=		

Go to Step 3.

If line 30 is more
than **\$35,716**, but
not more than
\$71,433



31		
32	–	35,716 00
33	=	
34	×	7.7%
35	=	
36	+	1,807 00
37	=	

Go to Step 3.

▶ Use the amount on line 30 to determine which **ONE** of the following columns you have to complete. ▶

Enter the amount from line 30 in the applicable column.

Line 31 minus line 32
(cannot be negative)

Multiply line 33 by line 34.

Add lines 35 and 36.

If line 30 is more than **\$71,433**, but not more than **\$82,014**



–	71,433	00
=		
×	10.5%	
=		
+	4,557	00
=		

Go to Step 3.

If line 30 is more than **\$82,014**, but not more than **\$99,588**



–	82,014	00
=		
×	12.29%	
=		
+	5,668	00
=		

Go to Step 3.

continue on next page →

- ▶ Use the amount on line 30 to determine which ONE of the following columns you have to complete.

If line 30 is
more than
\$99,588



Enter the amount from
line 30 in the applicable
column.

Line 31 minus line 32
(cannot be negative)

Multiply line 33 by line 34.

Add lines 35 and 36.

			31
–	99,588	00	32
=			33
×	14.7%		34
=			35
+	7,828	00	36
=			37

Go to Step 3.

Step 3 – British Columbia tax

Enter the amount from line 37.

		38
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Enter your British Columbia tax on split income from Form T1206.

6151	+		● 39
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Add lines 38 and 39.

=		40
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Enter your British Columbia non-refundable tax credits from line 29.

		41
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British Columbia dividend tax credit:
Credit calculated for line 6152
on the "Provincial Worksheet"

6152	+		● 42
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British Columbia overseas employment
tax credit:
Amount calculated for line 43 on the
"Provincial Worksheet"

6153	+		● 43
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continue on next page →

British Columbia minimum tax carryover:

Amount from line 427 of federal Schedule 1

× 33.7% = _____

6154	+	<input type="text"/>	<input type="text"/>	● 44
	=	<input type="text"/>	<input type="text"/>	

Add lines 41 through 44.

Line 40 minus line 45 (if negative, enter "0")

-	<input type="text"/>	<input type="text"/>	45
=	<input type="text"/>	<input type="text"/>	46

British Columbia additional tax for minimum tax purposes

Amount from line 117 on Form T691

× 33.7% = _____

+	<input type="text"/>	<input type="text"/>	47
=	<input type="text"/>	<input type="text"/>	48

Add lines 46 and 47.

Provincial foreign tax credit from Form T2036

-	<input type="text"/>	<input type="text"/>	49
=	<input type="text"/>	<input type="text"/>	50

Line 48 minus line 49

BC tax reduction


If your net income (line 236 of your return) is **less than \$29,441**, complete the following calculation. Otherwise, enter "0" on line 57 and continue on line 58.

Basic reduction	claim \$389			51
<hr/>				
Enter your net income from line 236 of your return.				52
<hr/>				
Base amount		17,285	00	53
<hr/>				
Line 52 minus line 53 (if negative, enter "0")		=		54
<hr/>				
Applicable rate		×	3.2%	55
<hr/>				
Multiply line 54 by line 55.		=		56

continue on next page →

Line 51 minus line 56 (if negative, enter "0")

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Line 50 minus line 57 (if negative, enter "0")

-			57
---	--	--	-----------

Logging tax credit from Form FIN 542

=			58
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Line 58 minus line 59 (if negative, enter "0")

-			59
---	--	--	-----------

=			60
---	--	--	-----------

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2009

6040			61
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Credit calculated for line 62 on the "Provincial Worksheet" (maximum \$500)

-			62
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Line 60 minus line 62 (if negative, enter "0")

=			63
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British Columbia employee investment tax credits

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

6045			● 64
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Enter your employee venture capital tax credit from Certificate **EVCC 30**.

6047	+		● 65
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Add lines 64 and 65. (maximum \$2,000)

=		
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Line 63 minus line 66 (if negative, enter "0")

-		66
=		67

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231.

6881	-		● 68
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Line 67 minus line 68 (if negative, enter "0").

Enter the result on line 428 of your return.

British Columbia tax

=		69
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