

Use these charts to do some of the calculations you may need to complete Form BC428, *British Columbia Tax*. You can find more information about completing these calculations in the forms book. Keep this *Provincial Worksheet* for your records. **Do not attach** it to the return you send us.

## Line 5808 – Age amount

Maximum amount			4,203	00	1
Your net income from line 236 of your return					2
Base amount	-	31,288	00		3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	×	15%			5
Multiply line 4 by line 5.	=				6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form BC428.	=				7

## Line 5816 – Amount for an eligible dependant

Base amount			8,829	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"). Enter, on line 5816 of Form BC428, \$8,026 or the amount on line 3, whichever is less.	=				3

## Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			10,634	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,101, enter \$4,101)	=				3
If you claimed this dependant on line 5816, enter the amount claimed.	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

Enter, on line 5820 of Form BC428, the total amount claimed for **all** dependants.

## Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			17,982	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,101, enter \$4,101)	=				3
If you claimed this dependant on line 5816, enter the amount claimed.	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

Enter, on line 5840 of Form BC428, the total amount claimed for **all** dependants.

## Provincial Worksheet *(continued)*

### Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2009)

(read line 5844 in the forms book)

Maximum supplement			4,101		00		1
Total child care and attendant care expenses claimed for you by anyone							2
Base amount	-	2,381			00		3
Line 2 minus line 3 (if negative, enter "0")	=						4
Line 1 minus line 4 (if negative, enter "0")	=						5

Enter, on line 5844 of Form BC428, **the amount on line 5 plus \$7,030** (maximum claim \$11,131), **unless** this calculation is being completed for the claim on line 5848.

### Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount			7,030		00		1
If the dependant was <b>under age 18</b> on December 31, 2009, enter the amount from line 5 of the calculation for line 5844 for the dependant. If the dependant was <b>age 18 or older</b> , enter "0".							2
Add lines 1 and 2.	+						3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form BC428	+						4
Add lines 3 and 4.	=						5
Dependant's taxable income (from line 260 of his or her return)	-						6
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0").	=						7

Enter, on line 5848 of Form BC428, the total amount claimed for **all** disabled dependants.

If, at the end of the year, you and your dependant were not residents of the same province or territory, special rules may apply. Call the Canada Revenue Agency to determine the amount you can claim.

### Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant							1
Enter \$1,949 or 3% of the dependant's net income (from line 236 of his or her return), whichever is <b>less</b> .	-						2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	=						3

Enter, on line 5872 of Form BC428, the total amount claimed for **all** other dependants.

### Line 6152 – British Columbia dividend tax credit

Determine the amount to enter on line 6152 of Form BC428 by completing **one** of the **two** following calculations:

- If you have an amount on line 120 and **no amount** on line 180 of your return, complete the following:

Line 120 of your return			× 11%	=		
Enter this amount on line 6152 of Form BC428.						

- If you have amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return							1
Line 180 of your return	-						2
Line 1 minus line 2	=						3
Add lines 4 and 5.	+						4
Enter this amount on line 6152 of Form BC428.	=						5

## Provincial Worksheet *(continued)*

### Line 43 – British Columbia overseas employment tax credit

Determine your British Columbia overseas employment tax credit by completing the following calculation, and enter the amount from line 1 on line 43 of Form BC428.

$$\frac{\text{British Columbia tax before the overseas employment tax credit}^*}{\text{Federal tax before the overseas employment tax credit}^{**}} \times \text{Federal overseas employment tax credit}^{***} = \boxed{\phantom{000000}} \quad 1$$

\* Amount from line 37, less the total of the amounts from lines 41 and 42 of Form BC428

\*\* Amount from line 36 of federal Schedule 1, less the total of the amounts from lines 350 and 425 of that schedule

\*\*\* Amount from line 426 of federal Schedule 1

### Line 62 – British Columbia political contribution tax credit

Determine the amount to enter on line 62 of Form BC428 as follows:

- for contributions of **\$100 or less**, complete Column 1 below;
- for contributions of **more than \$100 but not more than \$550**, complete Column 2 below;
- for contributions of **more than \$550 but not more than \$1,150**, complete Column 3 below; or
- for contributions of **more than \$1,150**, enter \$500 on line 62.

	Column 1	Column 2	Column 3	
Enter your total contributions.	—	—	—	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
Multiply line 3 by line 4.	×	×	×	3
Add lines 5 and 6.	=	=	=	4
Enter this amount on line 62 of Form BC428.	+	+	+	5
	=	=	=	6
	=	=	=	7