

Provincial Worksheet

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 worksheet for your records. **Do not attach it to the return you send us.**

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Line 5808 – Age amount

Maximum amount

4,254	00	1
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Your net income from line 236 of your return

		2
--	--	---

Base amount

–	31,664	00	3
---	--------	----	---

Line 2 minus line 3 (if negative, enter "0")

=			4
---	--	--	---

Applicable rate

×	15%		5
---	-----	--	---

Multiply line 4 by line 5.

=			
---	--	--	--



Line 1 minus line 6 (if negative, enter "0")

–			6
---	--	--	---

=			7
---	--	--	---

Enter this amount on line 5808 of Form BC428.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount	10,762	00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3
			(maximum \$4,151)
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.

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Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount	18,198	00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		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.

Line 5844 – Disability amount (for self)

(supplement calculation if you were under 18 years of age on December 31, 2011)

Maximum supplement

4,151	00	1
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Total of child care and attendant care expenses for you, claimed by you or by another person


		2
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Base amount

– 2,410	00	3
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Line 2 minus line 3 (if negative, enter "0")

=		4
---	--	---



Line 1 minus line 4 (if negative, enter "0")

–		4
=		5

Enter, on line 5844 of Form BC428, \$7,114 **plus** the amount from line 5 (maximum \$11,265), **unless** you are completing this chart to calculate the amount at line 5848.

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Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount

7,114	00	1
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If the dependant was **under 18 years of age** on December 31, 2011, enter the amount from line 5 of the calculation for line 5844 for the dependant. If the dependant was **18 years of age or older**, 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
(line 260 of his or her return)

-		6
---	--	---

Allowable amount for this dependant:

Line 5 minus line 6 (if negative, enter "0").

Enter, on line 5848 of Form BC428, the amount on line 3 or line 7, whichever is **less**.

=		7
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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	<input type="text"/>	<input type="text"/>	1
Enter \$1,972 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	<input type="text" value="-"/>	<input type="text"/>	2
Line 1 minus line 2 (if negative, enter "0")	<input type="text" value="="/>	<input type="text"/>	3

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

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Line 6152 – British Columbia dividend tax credit

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

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

Line 120 of your return			× 10.31%		
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Enter this amount on line 6152 of Form BC428.

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

Line 120 of your return					
Line 180 of your return	–		× 3.4%	=	
Line 1 minus line 2	=		× 10.31%	=	+
		1			4
		2			5

Add lines 4 and 5.

=			6
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Enter this amount on line 6152 of Form BC428.

Line 44 – British Columbia overseas employment tax credit

Calculate your British Columbia overseas employment tax credit by completing the following calculation, and enter the amount from line 1 on line 44 of Form BC428.

British Columbia tax before the overseas employment tax credit *

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Federal tax before the overseas employment tax credit **

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×

Federal overseas employment tax credit ***

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=

		1
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- * Amount from line 38 of Form BC428, less the total of the amounts from lines 42 and 43 of that form
- ** Amount from line 39 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 64 – British Columbia political contribution tax credit

If your total political contributions (line 63 of Form BC428) were **\$1,150 or more**, enter \$500 on line 64 of Form BC428.



Otherwise, complete the appropriate column depending on the amount on line 63.



Enter your total contributions.

Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.

Enter this amount on line 64 of Form BC428.

Line 63 is
\$100 or less

Line 63 is more
than **\$100** but not
more than **\$550**

1		
2	—	0 00

2	—	100 00

3	=	
4	×	75%
5	=	
6	+	0 00
7	=	

	=	
4	×	50%
5	=	
6	+	75 00
7	=	

continue on next page 

Otherwise, complete the appropriate column depending on the amount on line 63.



Enter your total contributions.

Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.

Line 63 is more than **\$550**

1		
2	-	550 00

3	=	
4	×	33.33%
5	=	
6	+	300 00
7	=	

Enter this amount on line 64 of Form BC428.