

## British Columbia Credits

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

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

If you had a spouse or common-law partner on December 31, 2009, **only one of you** can claim this credit for both of you.

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**Income for the sales tax credit**

**Column 1  
You**

**Column 2  
Your spouse or  
common-law  
partner**

Enter the net income amount  
from line 236 of the return.

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		<b>1</b>
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		<b>1</b>
--	--	----------

Total of the Universal Child Care  
Benefit repayment (line 213 of the  
return) and the registered  
disability savings plan income  
repayment (included on line 232)

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+		<b>2</b>
=		<b>3</b>

+		<b>2</b>
=		<b>3</b>

Add lines 1 and 2.

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Total of the Universal Child Care  
Benefit (line 117 of the return)  
and the registered disability  
savings plan income (line 125 of  
the return)

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-		<b>4</b>
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-		<b>4</b>
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Line 3 minus line 4  
(if negative, enter "0")

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=		<b>5</b>
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=		<b>5</b>
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Add the amounts from line 5  
in column 1 and column 2  
(if applicable).

**Adjusted net  
family income**

		<b>6</b>
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If you had a spouse or common-law partner  
on December 31, 2009, enter \$18,000.  
Otherwise, enter \$15,000.

-		<b>7</b>
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Line 6 minus line 7  
(if negative, enter "0")

**Income for the  
sales tax credit**

=		<b>8</b>
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Basic sales tax credit

**claim \$75**

**6033**

		<b>9</b>
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Additional credit for your spouse  
or common-law partner

**claim \$75**

**6035**

+		<b>10</b>
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Add lines 9 and 10.

=		<b>11</b>
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Amount from line 8

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$\times 2\% =$

-		<b>12</b>
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Line 11 minus line 12  
(if negative, enter "0")

**Sales tax credit**

=		<b>13</b>
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## British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate **SBVC10** for shares acquired in 2009.

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<b>6049</b>			● 14
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Enter your venture capital tax credit from Certificate **SBVC10** for shares purchased during the first 60 days of 2010 that you **elect** to claim in 2009.

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<b>6050</b>	+		● 15
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Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or notice of reassessment.

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+			16
=			



Add lines 14 to 16. (maximum \$60,000)

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+			17
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## British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88.

6051 +   ● 18

Enter your mining exploration tax credit allocated from a partnership from Form T88.

6053   19

## British Columbia training tax credit


Enter your training tax credit for individuals from Form T1014.

6055 +   20

Enter your training tax credit for employers from Form T1014-1.

6056 +   ● 21

Add lines 20 and 21.

=     
 +   22

Add lines 13, 17, 18, and 22.  
Enter the result on line 479 of your return.

**British Columbia credits**

=   23