

WORKSHEET FOR THE 2010 BRITISH COLUMBIA PERSONAL TAX CREDITS RETURN

Complete this worksheet if you want to calculate partial claims for the following amounts on Form TD1BC, "2010 British Columbia Personal Tax Credits Return".

Do not give your completed worksheet to your employer or payer. Keep it for your records.

continue on next page →

Line 2 of Form TD1BC – Age amount

If you will be 65 or older on December 31, 2010, and your estimated net income from all sources will be between \$31,413 and \$59,547, calculate your partial claim as follows:

Maximum amount	4,220	00	1
Your estimated net income for the year			2
Base amount	– 31,413	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			
Enter this amount on line 2 of Form TD1BC	=		7

Line 6 of Form TD1BC – Spouse or common-law partner amount

If your spouse's or common-law partner's estimated net income for the year (including the income earned before and during the marriage or common-law relationship) will be between \$965 and \$10,618, calculate your partial claim as follows:

Base amount	<table border="1"><tr><td>10,618</td><td>00</td></tr></table>	10,618	00	1
10,618	00			
Your spouse's or common-law partner's estimated net income for the year	<table border="1"><tr><td>–</td><td></td></tr></table>	–		2
–				
Line 1 minus line 2 Enter this amount on line 6 of Form TD1BC	<table border="1"><tr><td>=</td><td></td></tr></table>	=		3
=				

Line 7 of Form TD1BC – Amount for an eligible dependant

If your dependant's estimated net income for the year will be between \$965 and \$10,618, calculate your partial claim as follows:

Base amount	<table border="1"><tr><td>10,618</td><td>00</td></tr></table>	10,618	00	1
10,618	00			
Your dependant's estimated net income for the year	<table border="1"><tr><td>–</td><td></td></tr></table>	–		2
–				
Line 1 minus line 2 Enter this amount on line 7 of Form TD1BC	<table border="1"><tr><td>=</td><td></td></tr></table>	=		3
=				

Line 8 of Form TD1BC – Caregiver amount

If your dependant's estimated net income for the year will be between \$13,936 and \$18,054, calculate your partial claim as follows:

Base amount	18,054	00	1
Your dependant's estimated net income for the year	–		2
Line 1 minus line 2 (maximum \$4,118)	=		3
Enter the amount you claimed for this dependant on line 7 of Form TD1BC	–		4
Line 3 minus line 4 Enter this amount on line 8 of Form TD1BC	=		5

Line 9 of Form TD1BC – Amount for infirm dependants age 18 or older

You cannot claim this amount for a dependant for whom you claimed the caregiver amount on line 8 of Form TD1BC.

If your dependant's estimated net income for the year will be between \$6,559 and \$10,677, calculate your partial claim as follows:

Base amount	10,677	00	1
Your infirm dependant's estimated net income for the year	–		2
Line 1 minus line 2 (maximum \$4,118)	=		3
Enter the amount you claimed on line 7 of Form TD1BC for this dependant	–		4
Line 3 minus line 4 Enter this amount on line 9 of Form TD1BC	=		5