



Information for Residents of British Columbia

What's new for 2011?

The income levels and most of the non-refundable tax credits used to calculate your British Columbia income tax have changed.

The rate used to calculate the dividend tax credit for eligible dividends has changed.

Form BC428, BRITISH COLUMBIA TAX, reflects these changes.

General information

BC Family Bonus

This program includes the basic family bonus and the BC Earned Income Benefit. It provides non-taxable amounts paid monthly to help low- and modest-income families with the cost of raising children

under 18 years of age. Benefits are combined with the Canada Child Tax Benefit into a single monthly payment.

Basic Family Bonus

The basic family bonus is calculated based on the number of children you have and your adjusted family net income.

BC Earned Income Benefit

Families with earned income may also be entitled to the BC Earned Income Benefit. The maximum monthly benefit a family may receive depends on the number of children you have and your adjusted family net income.

For more information on the payment amounts, see Booklet T4114, CANADA CHILD BENEFITS.

There is no need to apply separately to get payments under the BC Family Bonus. We will use the information from your Canada Child Benefits application to determine your eligibility for the program.

File your tax return – You (and your spouse or common-law partner) should file your 2011 tax return(s) as soon as possible. The information you give on your return(s) will determine how much you will get starting in July 2012.

This program is fully funded by the Province of British Columbia.

For more information, call the Canada Revenue Agency (CRA) at **1-800-387-1193**.

BC HST Credit

This credit is a non-taxable refundable payment to help low-income individuals and families offset the impact of the sales taxes they pay. The payment is combined with the quarterly payment of the federal GST/HST credit.

For more information on the payment amounts, see Booklet RC4210, GST/HST CREDIT.

To get this credit, you (or your spouse or common-law partner) should apply for the GST/HST credit on page 6 [1] of your (or your spouse's or common-law partner's) tax return.

File your tax return – You (and your spouse or common-law partner) should file your 2011 tax return(s) as soon as possible. The information you give on your return(s) will determine how much you will get starting in July 2012.

This program is fully funded by the Province of British Columbia.

For more information, call the CRA at **1-800-959-1953**.

BC Low Income Climate Action Tax Credit

This credit is a tax-free payment to help low-income individuals and families with the carbon taxes they pay. The payment is combined with the quarterly payment of the BC HST Credit and the federal GST/HST credit.

For more information on the payment amounts, see Booklet RC4210, GST/HST CREDIT.

To get this credit, you (or your spouse or common-law partner) should apply for the GST/HST credit on page 6 [1] of your (or your spouse's or common-law partner's) tax return.

File your return – You (and your spouse or common-law partner) should file your 2011 return(s) as soon as possible. The information you give on your return(s) will determine how much you will get starting in July 2012.

This program is fully funded by the Province of British Columbia.

For more information, call the CRA at **1-800-959-1953**.

For more information

If you have questions about **British Columbia tax and credits**, visit the CRA Web site at **www.cra.gc.ca** or call **1-800-959-8281**.

To get forms, go to the CRA Web page at **www.cra.gc.ca/forms** or call **1-800-959-2221**.

Completing your British Columbia forms

All the information you need to calculate your British Columbia (BC) tax and credits is included on the following pages. You will find two copies of Form BC428, BRITISH COLUMBIA TAX, and Form BC479, BRITISH COLUMBIA CREDITS, in this book. Complete the forms that apply to you, and attach a copy to your return.

The following information will help you complete Form BC428 and Form BC479.

The terms **spouse** and **common-law partner** are defined in the GENERAL INCOME TAX AND BENEFIT GUIDE.

The term **end of the year** means December 31, 2011, the date you left Canada if you emigrated in 2011, or the date of death for a person who died in 2011.

Tax Tip

A number of British Columbia tax measures are distinct from corresponding federal measures. However, many rules for calculating British Columbia tax are still based on the federal

INCOME TAX ACT. As a result, you may find it easier to calculate your federal tax first. Your total taxes payable will be the same, no matter which tax you calculate first.

Form BC428, British Columbia Tax

Complete Form BC428 if you were a resident of British Columbia at the end of the year.

If you had income from a business with a permanent establishment outside British Columbia, complete Form T2203, PROVINCIAL AND TERRITORIAL TAXES FOR 2011 – MULTIPLE JURISDICTIONS, **instead of** completing Form BC428.

You also have to complete Form BC428 if you were a non-resident of Canada in 2011 and you earned income from employment in British Columbia, or received income from a business with a permanent establishment only in British Columbia.

Step 1 – British Columbia non-refundable tax credits

The eligibility criteria and rules for claiming the British Columbia non-refundable tax credits are the same as for the federal non-refundable tax credits. However, **the value and calculation of most British Columbia non-refundable tax credits are different from the corresponding federal credits.**

To calculate some of the non-refundable tax credits, use the PROVINCIAL WORKSHEET in this book.

Newcomers to Canada and emigrants

If you prorated any of the amounts you claimed on lines 300 to 306, 315, 316, 318, 324, and 326 of your federal Schedule 1, you have to prorate the corresponding provincial amounts on lines 5804 to 5820, 5840, 5844, 5848, 5860, and 5864.

Line 5804 – Basic personal amount

Claim \$11,088.

Line 5808 – Age amount

You can claim this amount if you were 65 years of age or older on December 31, 2011, and your net income (line 236 of your return) is less than \$60,024.

If your net income is:

- \$31,664 or less, enter \$4,254 on line 5808; or
- more than \$31,664 but less than \$60,024, complete the calculation for line 5808 on the PROVINCIAL WORKSHEET in this book.

Tax Tip

You may be able to transfer all or part of your age amount to your spouse or common-law partner or to claim all or part of his or her age amount. For more information, see line 5864.

Line 5812 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 303 of federal Schedule 1 and your spouse's or common-law

partner's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$10,703.

Complete the calculation on Form BC428, and enter the amount on line 5812.

Note

Enter your marital status and the information about your spouse or common-law partner (including his or her net income, even if it is zero) in the "Identification" area on pages 3 and 4 [1] of your return.

Line 5816 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 305 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$10,703.

Complete the calculation on Form BC428, and enter the amount on line 5816.

Note

If you were a single parent on December 31, 2011, and you choose to include all Universal Child Care Benefit amounts you received in 2011 in the income of your dependant, include this amount in the calculation of his or her net income.

If you have not already completed federal Schedule 5, complete and attach it to your return.

Line 5820 – Amount for infirm dependants age 18 or older

You can claim this amount if the rules are met for claiming the amount on line 306 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$10,762.

Complete the calculation for line 5820 on the PROVINCIAL WORKSHEET in this book.

Line 5824 – CPP or QPP contributions through employment

Enter on this line the amount you claimed on line 308 of your federal Schedule 1.

Line 5828 – CPP or QPP contributions on self-employment and other earnings

Enter on this line the amount you claimed on line 310 of your federal Schedule 1.

Line 5832 – Employment Insurance premiums through employment

Enter on this line the amount you claimed on line 312 of your federal Schedule 1.

Line 5829 – Employment Insurance premiums on self-employment and other eligible earnings

Enter on this line the amount you claimed on line 317 of your federal Schedule 1.

Line 5833 – Adoption expenses

You can claim this amount if the rules are met for claiming the amount on line 313 of federal Schedule 1. Enter on line 5833 the amount you entered on line 313 of your federal Schedule 1.

Note

Only residents of British Columbia are eligible for this amount. If you are not a resident of British Columbia, you cannot claim this non-refundable tax credit in calculating your British Columbia tax even though you may have received income from a source inside British Columbia in 2011.

Line 5836 – Pension income amount

You can claim this amount if you met the rules for claiming the amount on line 314 of federal Schedule 1.

The amount you can claim on line 5836 is the amount on line 314 of your federal Schedule 1 or \$1,000, whichever is **less**.

Note

Only residents of British Columbia are eligible for this amount. If you are not a resident of British Columbia, you cannot claim this non-refundable tax credit in calculating your British Columbia tax even though you may have received income from a source inside British Columbia in 2011.

Line 5840 – Caregiver amount

You can claim this amount if the rules are met for claiming the amount on line 315 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$18,198.

Complete the calculation for line 5840 on the PROVINCIAL WORKSHEET in this book.

Line 5844 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 316 of federal Schedule 1.

- If you were **18 years of age or over** at the end of the year, enter \$7,114 on line 5844.
- If you were **under 18 years of age** at the end of the year, you may be eligible to claim a supplement up to a maximum of \$4,151 in addition to the disability amount of \$7,114. Complete the calculation for line 5844 on the PROVINCIAL WORKSHEET in this book.

Line 5848 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 318 of federal Schedule 1.

Complete the calculation for line 5848 on the PROVINCIAL WORKSHEET in this book.

Line 5852 – Interest paid on your student loans

Enter on this line the amount you claimed on line 319 of your federal Schedule 1.

Line 5856 – Your tuition and education amounts

Complete Schedule BC(S11), PROVINCIAL TUITION AND EDUCATION AMOUNTS.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them at a later date. If you are filing a **paper return, attach your completed Schedule BC(S11)**, but do not send your other documents. Keep all your documents in case we ask to see them at a later date.

Transferring and carrying forward amounts

You may not need all of your 2011 tuition and education amounts to reduce your provincial income tax to zero. In this case, you can **transfer** all or some of the unused part to **one** person, either to your spouse or common-law partner (who would claim it on line 5864) or to your or your spouse's or common-law partner's parent or grandparent (who would claim it on line 5860).

You can only transfer an amount to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your

spouse or common-law partner does not claim an amount for you on line 5812 or 5864.

Complete the "Transfer/Carryforward of unused amount" section of Schedule BC(S11) to calculate the provincial amount available to transfer, as well as Form T2202, EDUCATION AND TEXTBOOK AMOUNTS CERTIFICATE, T2202A, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE, TL11A, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE – UNIVERSITY OUTSIDE CANADA, TL11B, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE – FLYING SCHOOL OR CLUB, or TL11C, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE – COMMUTER TO THE UNITED STATES, to designate who can claim the transferred amount and to specify the amount this person can claim. This amount may be different from the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 20 of your Schedule BC(S11).

Tax Tip

If you are transferring an amount to a designated individual, only transfer the amount this person can use. That way, you can carry forward as much as possible to use in a future year.

Complete the "Transfer/Carryforward of unused amount" section of Schedule BC(S11) to calculate the amount you can **carry forward** to a future year. This amount corresponds to the part of your tuition and education amounts you do not need to use (and do not transfer) for the year.

Line 5860 – Tuition and education amounts transferred from a child

You can claim these amounts if the rules are met for claiming the amount on line 324 of federal Schedule 1.

Enter on line 5860 the total of all provincial amounts that each student has transferred to you as shown on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

Notes

The student **must have entered this amount on line 20** of his or her Schedule BC(S11). He or she may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were residents of different provinces or territories on December 31, 2011, special rules may apply. Call the Canada Revenue Agency to determine the amount you can claim on line 5860.

Other rules may apply if the student has a spouse or a common-law partner. Read line 324 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

Supporting documents – If you are filing electronically or filing a **paper return**, do not send any documents. Keep all your documents in case we ask to see them at a later date. The **student** must attach Schedule BC(S11) to his or her paper return.

Line 5864 – Amounts transferred from your spouse or common-law partner

You can claim these amounts if the rules are met for claiming the amount on line 326 of federal Schedule 1.

Complete Schedule BC(S2), PROVINCIAL AMOUNTS TRANSFERRED FROM YOUR SPOUSE OR COMMON-LAW PARTNER, and attach a copy to your return.

Line 5868 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later

The medical expenses you can claim on line 5868 are the same as those you can claim on line 330 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2011, and no one has claimed them on a 2010 return.

However, your total expenses have to be more than either **3%** of your net income (line 236 of your return) or **\$1,972**, whichever is **less**.

Note

If the total medical expenses claimed are more than \$1,972 but less than \$2,052, it is important that you enter the amount on line 5868 **and** on line 330 of your federal Schedule 1.

Line 5872 – Allowable amount of medical expenses for other dependants

In addition to the medical expenses claimed on line 5868, you can claim medical expenses for other dependants.

The medical expenses you can claim on line 5872 are the same as those you can claim on line 331 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2011, and no one has claimed them on a 2010 return.

The total expenses for each dependant have to be more than either **3%** of that dependant's net income (line 236 of his or her return) or **\$1,972**, whichever is **less**. The maximum amount you can claim is \$10,000 for each dependant.

Complete the calculation for line 5872 on the PROVINCIAL WORKSHEET in this book.

Line 5896 – Donations and gifts

Enter the amounts from lines 345 and 347 of your federal Schedule 9 and multiply them by the rates on lines 27 and 28 of Form BC428.

Step 2 – British Columbia tax on taxable income

Enter on line 31 your taxable income from line 260 of your return. Complete the appropriate column depending on the amount entered.

Step 3 – British Columbia tax

Line 40 – British Columbia tax on split income

If you have to pay federal tax on split income on line 424 of your federal Schedule 1, complete Part 2 of Form T1206, TAX ON SPLIT INCOME, to calculate the provincial tax that applies to this income. Form T1206 also contains a special rule that applies to the amount you enter on line 428 of your return. You can find more information on tax on split income in the GENERAL INCOME TAX AND BENEFIT GUIDE.

Line 48 – British Columbia additional tax for minimum tax purposes

If you have to pay federal minimum tax as calculated on Form T691, ALTERNATIVE MINIMUM TAX, you will also have to determine your British Columbia additional tax for minimum tax purposes. To do this, complete the calculation on line 48 of Form BC428. You can find more information on minimum tax in the GENERAL INCOME TAX AND BENEFIT GUIDE.

Line 50 – Provincial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be eligible to claim a provincial foreign tax credit.

To claim the credit, complete Form T2036, PROVINCIAL OR TERRITORIAL FOREIGN TAX CREDIT. You can get this form from the CRA's Web site or by contacting us (read "For more information" on page 5 [2] of this book).

Enter, on line 50 of Form BC428, the tax credit amount from line 5 of Form T2036.

Supporting documents – Attach Form T2036 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Lines 52 to 58 – BC tax reduction

If your net income for the year is less than \$29,806, you may be able to reduce or eliminate your British Columbia tax by claiming a BC tax reduction.

If you are preparing a return for a person who died in 2011, you can claim the tax reduction on the deceased person's final return.

Line 60 – British Columbia logging tax credit

If you have logging operations in British Columbia on which British Columbia logging tax is payable under the LOGGING TAX ACT for 2011, you may be able to claim this credit.

Enter your credit (shown on Form FIN 542, LOGGING TAX RETURN OF INCOME) on line 60 of Form BC428.

Lines 63 and 64 – British Columbia political contribution tax credit

You can claim contributions you or your spouse made in 2011 to political parties or constituency associations registered in British Columbia, or to candidates in an election to the British Columbia legislature.

How to claim

Enter your total contributions on line 63 of Form BC428, and calculate the amount to enter on line 64 as follows:

- For contributions of **more than \$1,150**, enter \$500 on line 64 of Form BC428.
- For contributions of **\$1,150 or less**, complete the calculation for line 64 on the PROVINCIAL WORKSHEET in this book.

Supporting documents – For each contribution, attach to your paper return the official receipt signed by an official of the registered political party or constituency association, or the candidate's agent. If you are filing electronically, keep your receipts in case we ask to see them.

Line 66 – British Columbia employee share ownership plan tax credit

You can claim this credit if you acquired shares from a registered British Columbia employee share ownership plan (ESOP) at any time

in 2011 (and did not claim them on your 2010 return) or in the first 60 days of 2012.

Your Certificate ESOP 20 confirms the amount of your investment and the credit to which you are entitled. The date you bought your shares will be indicated in the "Investment date" box.

If you bought shares under an employee share ownership plan, and you want to know if the plan is registered under the EMPLOYEE INVESTMENT ACT, ask your employer.

Enter, on line 66 of Form BC428, the "Tax credit amount" shown on Certificate ESOP 20.

Supporting documents – Attach Certificate(s) ESOP 20 to your paper return. If you are filing electronically, keep all your certificates in case we ask to see them.

Line 67 – British Columbia employee venture capital tax credit

You can claim this credit if you acquired shares from a registered British Columbia employee venture capital corporation (EVCC) at any

time in 2011 (and did not claim them on your 2010 return) or in the first 60 days of 2012.

Your Certificate EVCC 30 confirms the amount of your shares and the credit to which you are entitled. The date you bought your shares will be indicated in the "Investment date" box.

Enter, on line 67 of Form BC428, the "Tax credit amount" shown on Certificate EVCC 30.

Supporting documents – Attach Certificate(s) EVCC 30 to your paper return. If you are filing electronically, keep all your certificates in case we ask to see them.

Tax Tip

If you bought shares from a registered EVCC, you are also eligible for a federal tax credit. For more information, read lines 413 and 414 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

If you have questions about the employee venture capital tax credit, contact the employee venture capital corporation that issued your shares, your stockbroker, or your investment advisor.

Line 68 – Total ESOP and EVCC tax credits

The maximum **total** ESOP and EVCC tax credits that you can claim on your 2011 return is \$2,000. The ESOP and EVCC tax credits that you do not claim in a year are not refundable, and you cannot carry them forward to future years.

If you bought ESOP or EVCC shares in the first 60 days of 2012, you can claim the tax credit on your 2011 or 2012 return **or** you can divide the credit between these two returns.

Write on the certificate the credit you are claiming on your 2011 return and the credit you will claim on your 2012 return.

Similarly, when you file your 2012 paper return, attach a photocopy of the original certificate that shows the breakdown of your credit between your 2011 and 2012 returns. If you are filing electronically, keep your certificate in case we ask to see it.

Line 70 – British Columbia mining flow-through share tax credit

You may claim this credit if you invested in flow-through shares and BC flow-through mining expenditures (BC qualifying expenses) have been renounced to you.

Your BC qualifying expenses are shown in box 141 on Information Slip T101, STATEMENT OF RESOURCE EXPENSES, you received from a mining exploration corporation or in box 141 of Information Slip T5013A, STATEMENT OF PARTNERSHIP INCOME FOR TAX SHELTERS AND RENOUNCED RESOURCE EXPENSES, you received as a member of a partnership.

To claim the credit, complete Form T1231, BRITISH COLUMBIA MINING FLOW-THROUGH SHARE TAX CREDIT. You can get this form from the CRA's Web site or by contacting us (read "For more information" on page 5 [2] of this book).

Enter, on line 70 of Form BC428, the tax credit from line 9 of Form T1231.

Supporting documents – Attach a copy of Form T1231 and your T101 or T5013A slips to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Form BC479, British Columbia Credits

You may be entitled to the venture capital tax credit, mining exploration tax credit, and the training tax credit, even if you do not have to pay tax. To claim these credits, **attach** a completed Form BC479, BRITISH COLUMBIA CREDITS, to your return.

Lines 1 to 4 – Venture capital tax credit

You can claim this credit if you acquired shares from a venture capital corporation (VCC) or eligible business corporation (EBC), registered in British Columbia, at any time in 2011 (and did not claim them on your 2010 return) or in the first 60 days of 2012. You can claim up to a maximum of \$60,000 in 2011. Your Certificate SBVC 10 shows the date you bought your shares under "Investment date."

If you purchased VCC or EBC shares in 2011, enter, on line 1 of Form BC479, the "Tax credit amount" shown on Certificate SBVC 10.

If you purchased VCC or EBC shares in the first 60 days of 2012, you can **elect** to claim the tax credit on your 2011 return or you can **claim** it on your 2012 return. If you are electing to claim the credit in 2011, enter, on line 2 of Form BC479, the "Tax credit amount" shown on Certificate SBVC 10.

Supporting documents – Attach the Certificate(s) SBVC 10 to your paper return. If you are filing electronically, keep all your certificates in case we ask to see them.

For questions about the venture capital tax credit, contact the venture capital corporation or eligible business corporation that issued your shares, your stockbroker, or your investment advisor.

Line 3 – Unused venture capital tax credit from previous years

Any unused venture capital tax credit from previous years is shown on your most recent notice of assessment or notice of reassessment. Enter this amount on line 3 of Form BC479. We will show any amount available to carry forward to 2012 on your 2011 notice of assessment.

Lines 5 and 6 – Mining exploration tax credit

You can claim this 20% refundable tax credit if you were resident in British Columbia at the end of the year and you incurred qualified mining exploration expenses in the province in 2011.

Qualified mining exploration expenses incurred after February 20, 2007, in prescribed Mountain Pine Beetle affected areas are eligible for an enhanced tax credit of 10%, in addition to the 20% tax credit.

The expenses must have been incurred for determining the existence, location, extent, or quality of a mineral resource in British Columbia.

To claim the credit, complete Form T88, BRITISH COLUMBIA MINING EXPLORATION TAX CREDIT (INDIVIDUALS). You can get this form from the CRA's Web site or by contacting us (read "For more information" on page 5 [2] of this book).

If you are claiming a mining exploration tax credit allocated from a partnership, you also have to complete Form T1249, BRITISH COLUMBIA MINING EXPLORATION TAX CREDIT PARTNERSHIP SCHEDULE. Enter your proportionate share on line 22 of Form T88 and on line 6 of Form BC479.

Enter, on line 5 of Form BC479, the tax credit amount calculated on line 23 of Form T88.

Supporting documents – Attach Form T88 and, if applicable, Form T1249 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Lines 7 to 9 – Training tax credit

Individuals

You can claim this refundable tax credit if you were a resident of British Columbia at the end of 2011 and you met certain requirements in an eligible program administered through the British Columbia Industry Training Authority.

To claim the credit, complete Form T1014, BRITISH COLUMBIA TRAINING TAX CREDIT (INDIVIDUALS). You can get this form from the CRA's Web site or by contacting us (read "For more information" on page 5 [2] of this book).

Enter, on line 7 of Form BC479, the tax credit amount calculated on line 18 of Form T1014.

Supporting documents – Attach Form T1014 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Employers

You can claim this refundable credit in respect of salaries and wages paid, and you met all of the following conditions:

- you were a resident of British Columbia at the end of 2011;
- you carried on a business in British Columbia in 2011; and
- you employed a person who, in 2011, met certain requirements in an eligible program administered through the British Columbia Industry Training Authority.

If you were a member of a partnership other than a specified member, such as a limited partner, you can claim your proportionate share of the partnership's training tax credit.

To claim the credit, complete Form T1014-1, BRITISH COLUMBIA TRAINING TAX CREDIT (EMPLOYERS). You can get this form from the

CRA's Web site or by contacting us (read "For more information" on page 5 [2] of this book).

Enter, on line 8 of Form BC479, the tax credit amount from line 4 of Form T1014-1.

Supporting documents – Attach Form T1014-1 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.