



# British Columbia Credits

BC479

T1 General – 2013

Complete the calculations that apply to you, and **attach a copy** to your return. For more information, see the related line in the forms book.

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

If you had a spouse or common-law partner on December 31, 2013, **only one of you** can claim this credit for both of you.

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	1	1
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)	+ 2	+ 2
Add lines 1 and 2.	= 3	= 3
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	- 4	- 4
Line 3 minus line 4 (if negative, enter "0")	= 5	= 5
Add the amounts from line 5 in column 1 and column 2 (if applicable)	<b>Adjusted net family income</b>	6
If you had a spouse or common-law partner on December 31, 2013, enter \$18,000. Otherwise, enter \$15,000.		- 7
Line 6 minus line 7 (if negative, enter "0")	<b>Income for the sales tax credit</b>	= 8

Basic sales tax credit	claim \$75 <b>6033</b>	9
Additional credit for your spouse or common-law partner	claim \$75 <b>6035</b> +	10
Add lines 9 and 10.	=	11
Amount from line 8	× 2% =	- 12
Line 11 minus line 12 (if negative, enter "0")	<b>Sales tax credit</b>	= 13

## British Columbia seniors' home renovation tax credit

If, on December 31, 2013, you and your spouse or common-law partner occupied separate principal residences for medical reasons, and you are **choosing** to apply for the seniors' home renovation tax credit individually, tick **box 6089**.

Enter your home renovation expenses from line 5 of your Schedule BC(S12).	(maximum \$10,000) <b>6048</b>	× 10% =	+ 14
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## British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate <b>SBVC 10</b> for shares acquired in 2013.	<b>6049</b>	•15
Enter your venture capital tax credit from Certificate <b>SBVC 10</b> for shares purchased during the first 60 days of 2014 that you <b>elect</b> to claim in 2013.	<b>6050</b> +	•16
Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or notice of reassessment.	+	17
Add lines 15, 16, and 17.	(maximum \$60,000) =	▶ + 18

## British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88.	<b>6051</b> +	•19
Enter your mining exploration tax credit allocated from a partnership from Form T88.	<b>6053</b>	20
Add lines 13, 14, 18, and 19.	=	21

Enter the amount from line 21 on the previous page.

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**British Columbia training tax credit**

Enter your training tax credit for individuals from Form T1014.

6055		23
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Enter the amount from line 4 of Form T1014-1, *British Columbia Training Tax Credit (Employers)*.

6056	+	•24
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Enter the amount from line 4 of Form T1014-2, *British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers)*.

6063	+	•25
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Add lines 23, 24, and 25.

=		▶ +		26
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Add lines 22 and 26.

Enter the result on line 479 of your return.

**British Columbia credits**

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