



# British Columbia Tax

**BC428**  
 T1 General – 2013

 Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

## Step 1 – British Columbia non-refundable tax credits

	For internal use only	<b>5609</b>			
Basic personal amount	claim \$10,276	<b>5804</b>			1
Age amount (if born in 1948 or earlier) (use the <i>Provincial Worksheet</i> )	(maximum \$4,421)	<b>5808</b>	+		2
Spouse or common-law partner amount					
Base amount	9,746.00				
<b>Minus:</b> his or her net income from page 1 of your return	–				
<b>Result:</b> (if negative, enter "0")	=		(maximum \$8,860) ▶	<b>5812</b>	+
					3
Amount for an eligible dependant					
Base amount	9,746.00				
<b>Minus:</b> his or her net income from line 236 of his or her return	–				
<b>Result:</b> (if negative, enter "0")	=		(maximum \$8,860) ▶	<b>5816</b>	+
					4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i> )				<b>5820</b>	+
					5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)				<b>5824</b>	+
					•6
(amount from line 310 of your federal Schedule 1)				<b>5828</b>	+
					•7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)				<b>5832</b>	+
					•8
(amount from line 317 of your federal Schedule 1)				<b>5829</b>	+
					•9
Adoption expenses (amount from line 313 of your federal Schedule 1)				<b>5833</b>	+
					10
Children's fitness amount (amount from line 365 of your federal Schedule 1)				<b>5838</b>	+
					11
Children's arts amount (amount from line 370 of your federal Schedule 1)				<b>5841</b>	+
					12
Pension income amount			(maximum \$1,000)	<b>5836</b>	+
					13
Caregiver amount (use the <i>Provincial Worksheet</i> )				<b>5840</b>	+
					14
Disability amount (for self)					
(Claim <b>\$7,394</b> or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)				<b>5844</b>	+
					15
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i> )				<b>5848</b>	+
					16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)				<b>5852</b>	+
					17
Your tuition and education amounts [use and <b>attach</b> Schedule BC(S11)]				<b>5856</b>	+
					18
Tuition and education amounts transferred from a child				<b>5860</b>	+
					19
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule BC(S2)]				<b>5864</b>	+
					20
Medical expenses:					
Amount from line 330 of your federal Schedule 1	<b>5868</b>			21	
Enter \$2,050 or 3% of line 236 of your return, whichever is less.	–			22	
Line 21 minus line 22 (if negative, enter "0")	=			23	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i> )					
	<b>5872</b>	+		24	
Add lines 23 and 24.	<b>5876</b>	=		▶	+
					25
Add lines 1 to 20, and line 25.				<b>5880</b>	=
					26
British Columbia non-refundable tax credit rate				×	<b>5.06%</b>
					27
Multiply line 26 by line 27.				<b>5884</b>	=
					28
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		×	5.06% =		29
Amount from line 347 of your federal Schedule 9		×	14.7% =	+	30
Add lines 29 and 30.	<b>5896</b>	=		▶	+
					31
Add lines 28 and 31.					
Enter this amount on line 44.				<b>British Columbia non-refundable tax credits 6150</b>	=
					32

Go to Step 2 on the next page. ➔

## Step 2 – British Columbia tax on taxable income

Enter your **taxable income** from line 260 of your return.

33

Complete the appropriate column depending on the amount on line 33.

Enter the amount from line 33.

Line 34 minus line 35  
(cannot be negative)

Multiply line 36 by line 37.

Add lines 38 and 39.

**Go to Step 3.**

Line 33 is \$37,568 or less	Line 33 is more than \$37,568 but not more than \$75,138	Line 33 is more than \$75,138 but not more than \$86,268	Line 33 is more than \$86,268 but not more than \$104,754	Line 33 is more than \$104,754
– 0,00	– 37,568,00	– 75,138,00	– 86,268,00	– 104,754,00
=	=	=	=	=
× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%
=	=	=	=	=
+ 0,00	+ 1,901,00	+ 4,794,00	+ 5,963,00	+ 8,235,00
=	=	=	=	=

34

35

36

37

38

39

40

## Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 40.

Enter your British Columbia tax on split income from Form T1206.

6151

41

42

Add lines 41 and 42.

43

Enter your British Columbia non-refundable tax credits from line 32.

44

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152

45

British Columbia overseas employment tax credit:

Amount calculated for line 46 on the *Provincial Worksheet*

6153

46

British Columbia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 33.7% = 6154

47

Add lines 44 to 47.

48

Line 43 minus line 48 (if negative, enter "0")

49

British Columbia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 33.7% =

50

Add lines 49 and 50.

51

Provincial foreign tax credit from Form T2036

52

Line 51 minus line 52 (if negative, enter "0")

53

### BC tax reduction

If your net income (line 236 of your return) is **less than \$30,962**, complete the following calculation. Otherwise, enter "0" on line 60 and continue on line 61.

Basic reduction

claim \$409

54

Enter your net income from line 236 of your return.

55

Base amount

– 18,181,00

56

Line 55 minus line 56 (if negative, enter "0")

=

57

Applicable rate

× 3.2%

58

Multiply line 57 by line 58.

=

59

Line 54 minus line 59 (if negative, enter "0")

=

60

Line 53 minus line 60 (if negative, enter "0")

61

Logging tax credit from Form FIN 542S or Form FIN 542P

62

Line 61 minus line 62 (if negative, enter "0")

63

Continue on the next page. ➔

### Step 3 – British Columbia tax (continued)

Protected B when completed

Enter the amount from line 63 on the previous page. 64

#### British Columbia political contribution tax credit

Enter your British Columbia political contributions made in 2013. 6040 65

Credit calculated for line 66 on the *Provincial Worksheet* (maximum \$500) 66

Line 64 minus line 66 (if negative, enter "0") 67

#### British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. 6045 • 68

Enter your employee venture capital tax credit from Certificate **EVCC 30**. 6047 + • 69

Add lines 68 and 69. (maximum \$2,000) = ▶ 70

Line 67 minus line 70 (if negative, enter "0") = 71

#### British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231. 6881 - • 72

Line 71 minus line 72 (if negative, enter "0") =

Enter the result on line 428 of your return. British Columbia tax = 73