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British Columbia Tax

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 **5609**			
Basic personal amount	**claim $11,088** **5804**			**1**
Age amount (if born in 1946 or earlier) (use provincial worksheet)	**(maximum $4,254)** **5808** +			**2**

Spouse or common-law partner amount

Base amount	10,703	00			
Minus: his or her net income from page 1 of your return	–				
Result: (if negative, enter "0")	=		**(maximum $9,730)** ▶ **5812** +		**3**

Amount for an eligible dependant

Base amount	10,703	00			
Minus: his or her net income from line 236 of his or her return	–				
Result: (if negative, enter "0")	=		**(maximum $9,730)** ▶ **5816** +		**4**

Amount for infirm dependants age 18 or older (use provincial worksheet)	**5820** +		**5**
CPP or QPP contributions:			
(amount from line 308 of your federal Schedule 1)	**5824** +		•**6**
(amount from line 310 of your federal Schedule 1)	**5828** +		•**7**
Employment Insurance premiums:			
(amount from line 312 of your federal Schedule 1)	**5832** +		•**8**
(amount from line 317 of your federal Schedule 1)	**5829** +		•**9**
Adoption expenses (amount from line 313 of your federal Schedule 1)	**5833** +		**10**
Pension income amount	**(maximum $1,000)** **5836** +		**11**
Caregiver amount (use provincial worksheet)	**5840** +		**12**
Disability amount (for self)	**5844** +		**13**
Disability amount transferred from a dependant (use provincial worksheet)	**5848** +		**14**
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	**5852** +		**15**
Your tuition and education amounts [**attach** Schedule BC(S11)]	**5856** +		**16**
Tuition and education amounts transferred from a child	**5860** +		**17**
Amounts transferred from your spouse or common-law partner [**attach** Schedule BC(S2)]	**5864** +		**18**

Medical expenses:

Amount from line 330 of your federal Schedule 1	**5868**		**19**
Enter $1,972 or 3% of line 236 of your return, whichever is **less**.	–		**20**
Line 19 minus line 20 (if negative, enter "0")	=		**21**
Allowable amount of medical expenses for other dependants (use provincial worksheet)	**5872** +		**22**
Add lines 21 and 22.	**5876** =	▶ +	**23**

Add lines 1 through 18 and line 23.	**5880** =	▶	**24**
British Columbia non-refundable tax credit rate	× **5.06%**		**25**
Multiply line 24 by line 25.	**5884** =		**26**

Donations and gifts:

Amount from line 345 of your federal Schedule 9	× 5.06% =		**27**
Amount from line 347 of your federal Schedule 9	× 14.7% =	+	**28**
Add lines 27 and 28.	**5896** =	▶ +	**29**

Add lines 26 and 29. Enter this amount on line 42.	**British Columbia non-refundable tax credits** **6150** =		**30**

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. _____ | | | **31**

Complete the appropriate column depending on the amount on line 31.	Line 31 is $36,146 or less	Line 31 is more than $36,146 but not more than $72,293	Line 31 is more than $72,293 but not more than $83,001	Line 31 is more than $83,001 but not more than $100,787	Line 31 is more than $100,787	
Enter the amount from line 31.						**32**
Line 32 minus line 33 (cannot be negative)	− 0 00	− 36,146 00	− 72,293 00	− 83,001 00	− 100,787 00	**33**
	=	=	=	=	=	**34**
	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	**35**
Multiply line 34 by line 35.	=	=	=	=	=	**36**
	+ 0 00	+ 1,829 00	+ 4,612 00	+ 5,736 00	+ 7,922 00	**37**
Add lines 36 and 37. **Go to Step 3**.	=	=	=	=	=	**38**

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 38.			**39**
Enter your British Columbia tax on split income from Form T1206.	6151 +		•**40**
Add lines 39 and 40.	=		**41**

Enter your British Columbia non-refundable tax credits from line 30.				**42**
British Columbia dividend tax credit:				
Credit calculated for line 6152 on the *Provincial Worksheet*	6152 +			•**43**
British Columbia overseas employment tax credit:				
Amount calculated for line 44 on the *Provincial Worksheet*	6153 +			•**44**
British Columbia minimum tax carryover:				
Amount from line 427 of your federal Schedule 1	× 33.7% =	6154 +		•**45**
Add lines 42 through 45.	=	▶	−	**46**
Line 41 minus line 46 (if negative, enter "0")		=		**47**
British Columbia additional tax for minimum tax purposes:				
Amount from line 117 on Form T691	× 33.7% =		+	**48**
Add lines 47 and 48.		=		**49**
Provincial foreign tax credit from Form T2036		−		**50**
Line 49 minus line 50		=		**51**

BC tax reduction

If your net income (line 236 of your return) is **less than $29,806**, complete the following calculation. Otherwise, enter "0" on line 58 and continue on line 59.

Basic reduction	claim $394		**52**
Enter your net income from line 236 of your return.			**53**
Base amount	− 17,493 00		**54**
Line 53 minus line 54 (if negative, enter "0")	=		**55**
Applicable rate	× 3.2%		**56**
Multiply line 55 by line 56.	= ▶	−	**57**
Line 52 minus line 57 (if negative, enter "0")	= ▶	−	**58**
Line 51 minus line 58 (if negative, enter "0")		=	**59**
Logging tax credit from Form FIN 542		−	**60**
Line 59 minus line 60 (if negative, enter "0")		=	**61**

Continue on the next page. ➜

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

Enter the amount from line 61 on the previous page. | | **62**

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2011. | **6040** | | **63**
Credit calculated for line 64 on the *Provincial Worksheet* | **(maximum $500)** | – | **64**
Line 62 minus line 64 (if negative, enter "0") | | = | **65**

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. | **6045** | | •**66**
Enter your employee venture capital tax credit from Certificate **EVCC 30**. | **6047** + | | •**67**
Add lines 66 and 67. | **(maximum $2,000)** = | ► – | **68**
Line 65 minus line 68 (if negative, enter "0") | | = | **69**

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231. | **6881** – | | •**70**
Line 69 minus line 70 (if negative, enter "0")
Enter the result on line 428 of your return. | **British Columbia tax** | = | **71**

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Provincial Amounts Transferred
From Your Spouse or Common-Law Partner

Schedule BC(S2)
T1 General – 2011

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below. **Attach a copy of this schedule to your return.**

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form BC428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form BC428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

If, at the end of the year, your spouse or common-law partner was not a resident of British Columbia, special rules may apply. For more information, contact the Canada Revenue Agency.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2011):
If his or her net income is $31,664 or less, enter $4,254.
Otherwise, enter the amount from line 5808 of his or her Form BC428. | **5902** | | **1**

Pension income amount:
Enter the amount from line 5836 of his or her Form BC428. | **(maximum $1,000)** **5905** + | | **2**

Disability amount:
Enter the amount from line 5844 of his or her Form BC428. | **5907** + | | **3**

Tuition and education amounts: Enter the provincial amount designated to you as shown on
his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. | **5909** + | | **4**

Add lines 1 to 4. | | = | **5**

Spouse's or common-law partner's taxable income:
Enter the amount from line 260 of his or her return. | | **6**

Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5833 of his or her
Form BC428, plus line 13 of his or her Schedule BC(S11). | – | **7**

His or her adjusted taxable income:
Line 6 minus line 7 (if negative, enter "0") | **5912** = | ► – | **8**

Line 5 minus line 8 (if negative, enter "0")
Enter this amount on line 5864 of your Form BC428. | **Provincial amounts transferred from your spouse or common-law partner** | = | **9**