BRITISH COLUMBIA	**British Columbia Credits**	**BC479** T1 General – 2016

Complete the calculations that apply to you and **attach a copy** of this form 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, 2016, **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
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
Add lines 1 and 2.	=	=	3
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	–	–	4
Line 3 minus line 4 (if negative, enter "0")	=	=	5
Add the amounts from line 5 in column 1 and column 2 (if applicable). **Adjusted net family income**			6
If you had a spouse or common-law partner on December 31, 2016, enter $18,000. Otherwise, enter $15,000.		–	7
Line 6 minus line 7 (if negative, enter "0") **Income for the sales tax credit**		=	8

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

British Columbia home renovation tax credit for seniors and persons with disabilities

If on December 31, 2016, you and your spouse or common-law partner occupied separate principal residences for medical reasons, claim individually the home renovation tax credit for seniors and persons with disabilities and tick **box 6089**. 6089 ☐

Enter your home renovation expenses from line 5 of your Schedule BC(S12). **(maximum $10,000)** 6048 × 10% = + 14

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate **SBVC 10** for shares acquired in 2016. 6049		•15
Enter your venture capital tax credit from Certificate **SBVC 10** for shares purchased during the first 60 days of 2017 that you **elect** to claim in 2016. 6050 +		•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. 6051 + •19

Enter your mining exploration tax credit allocated from a partnership from Form T88. 6053 20

Add lines 13, 14, 18, and 19. = 21

Continue on the next page.

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Enter the amount from line 21 on the previous page. **22**

British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014, *British Columbia Training Tax Credit (Individuals).* **6055** **23**

Enter the amount from line 4 of Form T1014-1, *British Columbia Training Tax Credit (Employers).* **6056** + •**24**

Enter the amount from line 4 of Form T1014-2, *British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers).* **6063** + •**25**

Add lines 23, 24, and 25. = ▶ + **26**

Add lines 22 and 26.
Enter the result on line 479 of your return. **British Columbia credits** = **27**

See the privacy notice on your return.

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