

**Part A – British Columbia tax on taxable income**Enter your **taxable income** from line 26000 of your return.

1

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$43,070 or less	Line 1 is more than \$43,070 but not more than \$86,141	Line 1 is more than \$86,141 but not more than \$98,901	Line 1 is more than \$98,901 but not more than \$120,094	
Amount from line 1					2
Line 2 minus line 3 ( <b>cannot</b> be negative)	– 0 00	– 43,070 00	– 86,141 00	– 98,901 00	3
	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 5.06%	× 7.7%	× 10.5%	× 12.29%	5
	=	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 2,179 34	+ 5,495 81	+ 6,835 61	7
<b>British Columbia tax on taxable income</b>	=	=	=	=	8

If you completed lines 2 to 8 for a column above, enter the amount from line 8 on line 61 and continue on line 16.

	Line 1 is more than \$120,094 but not more than \$162,832	Line 1 is more than \$162,832 but not more than \$227,091	Line 1 is more than \$227,091	
Amount from line 1				9
Line 9 minus line 10 ( <b>cannot</b> be negative)	– 120,094 00	– 162,832 00	– 227,091 00	10
	=	=	=	11
Line 11 multiplied by the percentage from line 12	× 14.7 %	× 16.8 %	× 20.5 %	12
	=	=	=	13
Line 13 plus line 14	+ 9,440 23	+ 15,722 71	+ 26,518 23	14
<b>British Columbia tax on taxable income</b>	=	=	=	15

If you completed lines 9 to 15 for a column above, enter the amount from line 15 on line 61 and continue on line 16.

**Part B – British Columbia non-refundable tax credits**

	Internal use	56090		
Basic personal amount	Claim \$11,302	58040		16
Age amount (if you were born in 1957 or earlier) (use Worksheet BC428)	(maximum \$5,069)	58080	+	17
Spouse or common-law partner amount:				
Base amount	10,646 00			18
Your spouse's or common-law partner's net income from line 23600 of their return	–			19
Line 18 minus line 19 (if negative, enter "0")	(maximum \$9,678)	58120	=	
			▶ +	20
Amount for an eligible dependant:				
Base amount	10,646 00			21
Your eligible dependant's net income from line 23600 of their return	–			22
Line 21 minus line 22 (if negative, enter "0")	(maximum \$9,678)	58160	=	
			▶ +	23
British Columbia caregiver amount (use Worksheet BC428)		58175	+	24
Add lines 16, 17, 20, 23, and 24.			=	25

**Part B – British Columbia non-refundable tax credits** (continued)

Amount from line 25 of the previous page					26
CPP or QPP contributions:					
Amount from line 30800 of your return	58240		•	27	
Amount from line 31000 of your return	58280	+		28	
Employment insurance premiums:					
Amount from line 31200 of your return	58300	+		29	
Amount from line 31217 of your return	58305	+		30	
Volunteer firefighters' amount	58315	+		31	
Search and rescue volunteers' amount	58316	+		32	
Add lines 27 to 32.	=		▶	+	33
Adoption expenses			58330	+	34
Add lines 26, 33, and 34.			=		35
Pension income amount	(maximum \$1,000)	58360	+		36
Line 35 plus line 36			=		37
Disability amount for self (claim <b>\$8,477</b> or, if you were under 18 years of age, use Worksheet BC428)			58440	+	38
Disability amount transferred from a dependant (use Worksheet BC428)			58480	+	39
Add lines 37 to 39.			=		40
Interest paid on your student loans (amount from line 31900 of your return)			58520	+	41
Your tuition and education amounts ( <b>attach</b> Schedule BC(S11))			58560	+	42
Tuition amounts transferred from a child or grandchild			58600	+	43
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule BC(S2))			58640	+	44
Add lines 40 to 44.			=		45
Medical expenses:					
Amount from line 33099 of your return	58689			46	
Amount from line 23600 of your return		47			
Applicable rate	x	3%		48	
Line 47 multiplied by the percentage from line 48	=			49	
Enter <b>whichever is less</b> : \$2,350 or the amount from line 49.		–		50	
Line 46 minus line 50 (if negative, enter "0")		=		51	
Allowable amount of medical expenses for other dependants (use Worksheet BC428)	58729	+		52	
Line 51 plus line 52	58769	=		▶	53
Line 45 plus line 53			58800	=	54
British Columbia non-refundable tax credit rate		x		5.06%	55
Line 54 multiplied by the percentage from line 55			58840	=	56
Donations and gifts (use Worksheet BC428)			58969	+	57
Line 56 plus line 57			=		58
Farmers' food donation tax credit:					
Amount of qualifying gifts also claimed on line 57		x 25% =	58980	+	59
Line 58 plus line 59					
Enter this amount on line 64.	<b>British Columbia non-refundable tax credits</b>	61500	=		60

**Part C – British Columbia tax**

British Columbia tax on taxable income from line 8 or 15					<b>61</b>
British Columbia tax on split income (complete Form T1206)	<b>61510</b>	+			<b>•62</b>
Line 61 plus line 62		=			<b>63</b>
British Columbia non-refundable tax credits from line 60				<b>64</b>	
British Columbia dividend tax credit (use Worksheet BC428)	<b>61520</b>	+			<b>•65</b>
British Columbia minimum tax carryover:					
Amount from line 40427 of your return		× 33.7% =	<b>61540</b>	+	<b>•66</b>
Add lines 64 to 66.		=		▶	<b>67</b>
Line 63 minus line 67 (if negative, enter "0")					<b>68</b>
British Columbia additional tax for minimum tax purposes:					
Amount from line 118 of Form T691		× 33.7% =		+	<b>69</b>
Line 68 plus line 69					<b>70</b>
Provincial foreign tax credit (complete Form T2036)					<b>71</b>
Line 70 minus line 71 (if negative, enter "0")					<b>72</b>

**British Columbia tax reduction**

If your net income from line 23600 of your return is **\$35,659 or more**, enter "0" on line 79 and continue on line 80. If it is **less than \$35,659**, complete the following calculation:

Basic reduction	<b>Claim \$491</b>				<b>73</b>
Enter your net income from line 23600 of your return.					<b>74</b>
Base amount	– 21,867.00				<b>75</b>
Line 74 minus line 75 (if negative, enter "0")	=				<b>76</b>
Applicable rate	× 3.56%				<b>77</b>
Line 76 multiplied by the percentage from line 77	=		▶	–	<b>78</b>
Line 73 minus line 78 (if negative, enter "0")					
<b>British Columbia tax reduction</b>		=		▶	<b>79</b>
Line 72 minus line 79 (if negative, enter "0")					<b>80</b>
British Columbia logging tax credit from Form FIN 542S or Form FIN 542P					<b>81</b>
Line 80 minus line 81 (if negative, enter "0")					<b>82</b>
British Columbia political contributions made in 2022	<b>60400</b>				<b>83</b>
British Columbia political contribution tax credit (use Worksheet BC428)		(maximum \$500)			<b>84</b>
Line 82 minus line 84 (if negative, enter "0")					<b>85</b>
British Columbia employee share ownership plan tax credit from Certificate ESOP 20	<b>60450</b>				<b>•86</b>
British Columbia employee venture capital corporation tax credit from Certificate EVCC 30	<b>60470</b>	+			<b>•87</b>
Total ESOP and EVCC credits:					
Line 86 plus line 87		(maximum \$2,000)	=		<b>88</b>
Line 85 minus line 88 (if negative, enter "0")					<b>89</b>
British Columbia mining flow-through share tax credit (complete Form T1231)	<b>68810</b>	–			<b>•90</b>
Line 89 minus line 90 (if negative, enter "0")					
Enter this amount on <b>line 42800</b> of your return.				<b>British Columbia tax</b>	<b>91</b>

See the privacy notice on your return.