

You can claim these refundable tax credits even if you do not have to pay any tax. If they are more than the taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and **attach a copy** of this form to your return.

For more information about these credits, see the British Columbia Information Guide in your tax package.

Sales tax credit

Note: If you had a spouse or common-law partner on December 31, 2022, **only one of you** can claim this credit for both of you.

Adjusted net family income calculation for the sales tax credit	Column 1 You	Column 2 Your spouse or common-law partner	
Enter the net income amount from line 23600 of the return.			1
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200)	+	+	2
Line 1 plus line 2	=	=	3
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	-	-	4
Line 3 minus line 4 (if negative, enter "0")	=	=	5
Add the amounts from line 5 of columns 1 and 2. Adjusted net family income			6

If you had a spouse or common-law partner on December 31, 2022, enter \$18,000.

If not, enter \$15,000.

Line 6 minus line 7 (if negative, enter "0")		-	7
Income for the sales tax credit		=	8
Basic sales tax credit	Claim \$75 60330		9
Additional credit for your spouse or common-law partner	Claim \$75 60350	+	10
Line 9 plus line 10		=	11
Amount from line 8	x 2% =	-	12
Line 11 minus line 12 (if negative, enter "0")		=	13

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

If, on December 31, 2022, you and your spouse or common-law partner occupied separate principal residences for medical reasons, you both claim the home renovation tax credit for seniors and persons with disabilities and tick this box.

 60890

Enter your home renovation expenses from line 5 of your Schedule BC(S12). (maximum \$10,000) 60480	x 10% =	+	14
Line 13 plus line 14		=	15

Enter the amount from line 15 of the previous page. _____ | _____ 16

British Columbia venture capital tax credit

Enter your unused venture capital tax credit from your most recent notice of assessment or reassessment. _____ | _____ 17

Enter the following information from your Certificate SBVC 10 for shares acquired in 2022: (1)

Tax credit amount **60490** + _____ | _____ •18

Certificate number **60491** | _____ | _____ 19

Enter the following information from your Certificate SBVC 10 for shares acquired in the first 60 days of 2023 that you **elect** to claim in 2022: (1)

Tax credit amount **60495** + _____ | _____ •20

Certificate number **60496** | _____ | _____ 21

Add lines 17, 18, and 20. (maximum \$120,000) = _____ | _____ ▶ + _____ | _____ 22

(1) If you made more than one purchase, enter the certificate number for the first acquisition in this period.

British Columbia mining exploration tax credit

Enter the amount from line 23 of your Form T88. **60510** + _____ | _____ •23

Enter the amount from line 22 of your Form T88. **60530** | _____ | _____ 24

British Columbia training tax credit

Training tax credit (individuals) (complete Form T1014) **60550** | _____ | _____ 25

Training tax credit (employers) (complete Form T1014-1) **60560** + _____ | _____ •26

Shipbuilding and ship repair industry tax credit (employers) (complete Form T1014-2) **60570** + _____ | _____ •27

Add lines 25 to 27. = _____ | _____ ▶ + _____ | _____ 28

Add lines 16, 22, 23, and 28.

Enter this amount on **line 47900** of your return. **British Columbia credits** _____ | _____ = _____ | _____ 29

See the privacy notice on your return.