

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 (cannot 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
British Columbia tax on taxable income	=	=	=	=	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 (cannot 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
British Columbia tax on taxable income	=	=	=	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

Basic personal amount	Internal use 56090 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	+
Add lines 26, 33, and 34.				=	35
Pension income amount			(maximum \$1,000)	58360	+
Line 35 plus line 36				=	37
Disability amount for self (claim \$8,477 or, if you were under 18 years of age, use Worksheet BC428)				58440	+
Disability amount transferred from a dependant (use Worksheet BC428)				58480	+
Add lines 37 to 39.				=	40
Interest paid on your student loans (amount from line 31900 of your return)				58520	+
Your tuition and education amounts (attach Schedule BC(S11))				58560	+
Tuition amounts transferred from a child or grandchild				58600	+
Amounts transferred from your spouse or common-law partner (attach Schedule BC(S2))				58640	+
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 whichever is less : \$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	=
British Columbia non-refundable tax credit rate				x	5.06%
Line 54 multiplied by the percentage from line 55				58840	=
Donations and gifts (use Worksheet BC428)				58969	+
Line 56 plus line 57				=	58
Farmers' food donation tax credit:					
Amount of qualifying gifts also claimed on line 57			x 25%	= 58980	+
Line 58 plus line 59					
Enter this amount on line 64.			British Columbia non-refundable tax credits	61500	=
					60

