

Complete this form and **attach a copy** to your return. For more information, see the forms book.

Step 1 – British Columbia non-refundable tax credits

		For internal use only	5609		
Basic personal amount	claim \$11,000	5804			1
Age amount (if born in 1945 or earlier) (use provincial worksheet)	(maximum \$4,220)	5808	+		2
Spouse or common-law partner amount					
Base amount	10,618	00			
Minus: his or her net income from page 1 of your return	–				
Result: (if negative, enter "0")	=		(maximum \$9,653)	▶	5812
			+		3
Amount for an eligible dependant					
Base amount	10,618	00			
Minus: his or her net income from line 236 of his or her return	–				
Result: (if negative, enter "0")	=		(maximum \$9,653)	▶	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) (read line 5836 in the forms book)		5836	+		11
Caregiver amount (use provincial worksheet)		5840	+		12
Disability amount (for self) (read line 5844 in the forms book)		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 \$1,957 or 3% of net income from 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 calculated for line 5872 on the <i>Provincial Worksheet</i>		5872	+		22
Add lines 21 and 22.		5876	=		23
Add lines 1 through 18 and line 23.		5880	=		24
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

Use the amount on line 31 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 31 in the applicable column.

Line 32 minus line 33
(cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37.

Go to Step 3.

If line 31 is \$35,859 or less	If line 31 is more than \$35,859 but not more than \$71,719	If line 31 is more than \$71,719 but not more than \$82,342	If line 31 is more than \$82,342 but not more than \$99,987	If line 31 is more than \$99,987	
					32
0 00	35,859 00	71,719 00	82,342 00	99,987 00	33
					34
× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	35
					36
+ 0 00	+ 1,814 00	+ 4,575 00	+ 5,690 00	+ 7,859 00	37
					38

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 38.

Enter your British Columbia tax on split income from Form T1206.

Add lines 39 and 40.

Enter your British Columbia non-refundable tax credits from line 30.

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

British Columbia overseas employment tax credit:

Amount calculated for line 44 on the *Provincial Worksheet*

British Columbia minimum tax carryover:

Amount from line 427 of federal Schedule 1

Add lines 42 through 45.

Line 41 minus line 46 (if negative, enter "0")

British Columbia additional tax for minimum tax purposes

Amount from line 117 on Form T691

Add lines 47 and 48.

Provincial foreign tax credit from Form T2036

Line 49 minus line 50

BC tax reduction

If your net income (line 236 of your return) is **less than \$29,542**, complete the following calculation.

Otherwise, enter "0" on line 58 and continue on line 59.

Basic reduction

claim \$390

Enter your net income from line 236 of your return.

Base amount

Line 53 minus line 54 (if negative, enter "0")

Applicable rate

Multiply line 55 by line 56.

Line 52 minus line 57 (if negative, enter "0")

Line 51 minus line 58 (if negative, enter "0")

Logging tax credit from Form FIN 542

Line 59 minus line 60 (if negative, enter "0")

		52		
		53		
– 17,354 00		54		
		55		
× 3.2%		56		
		57		
				58
				59
				60
				61

Continue on the next page. ➔

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 2010.

6040

63

Credit calculated for line 64
on the *Provincial Worksheet*

(maximum \$500)

Line 62 minus line 64 (if negative, enter "0")

64

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



Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule BC(S2)
T1 General – 2010

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

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 filing a return. Attach his or her information slips, but do not attach the return or 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 2010):

If his or her net income is \$31,413 or less, enter \$4,220.

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 in your name 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, 5833, and 5856 of his or her Form BC428.

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