



British Columbia Credits

BC479
T1 General – 2014

Complete the calculations that apply to you, and **attach a copy** 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, 2014, **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	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)	+	+
Add lines 1 and 2.	2	2
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	=	=
Line 3 minus line 4 (if negative, enter "0")	3	3
Add the amounts from line 5 in column 1 and column 2 (if applicable)	4	4
	=	=
Adjusted net family income	5	5
If you had a spouse or common-law partner on December 31, 2014, enter \$18,000. Otherwise, enter \$15,000.		6
Line 6 minus line 7 (if negative, enter "0")		7
Income for the sales tax credit		=

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		x 2% =	-	12
Line 11 minus line 12 (if negative, enter "0")		Sales tax credit	=	13

British Columbia seniors' home renovation tax credit

If, on December 31, 2014, you and your spouse or common-law partner occupied separate principal residences for medical reasons, claim the seniors' home renovation tax credit individually and tick **box 6089**.

Enter your home renovation expenses from line 5 of your Schedule BC(S12).	(maximum \$10,000)	6048	x 10% =	+	14
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British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate **SBVC 10** for shares acquired in 2014.

	6049		•15	
Enter your venture capital tax credit from Certificate SBVC 10 for shares purchased during the first 60 days of 2015 that you elect to claim in 2014.	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
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Enter your mining exploration tax credit allocated from a partnership from Form T88.	6053		20
Add lines 13, 14, 18, and 19.		=	21

Enter the amount from line 21 on the previous page.

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British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014.

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

=

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See the privacy notice on your return.