BRITISH COLUMBIA	**British Columbia Tax**	

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.

Note: Line 4 **cannot** be negative.

Line 1 is $42,184 or less	Line 1 is more than $42,184 but not more than $84,369	Line 1 is more than $84,369 but not more than $96,866	Line 1 is more than $96,866 but not more than $117,623	Line 1 is more than $117,623 but not more than $159,483	Line 1 is more than $159,483 but not more than $222,420	Line 1 is more than $222,420	
							2
−	−	−	−	−	−	−	**3**
=	=	=	=	=	=	=	**4**
×	×	×	×	×	×	×	**5**
=	=	=	=	=	=	=	**6**
+	+	+	+	+	+	+	**7**
=	=	=	=	=	=	=	**8**

Enter the amount from line 8 on line 54 and continue on line 9.

Part B – British Columbia non-refundable tax credits

Internal use **56090**

Basic personal amount	**Claim $11,070** **58040** ⬚	**9**
Age amount (if you were born in 1956 or earlier) (use Worksheet BC428)	**(maximum $4,964)** **58080** + ⬚	**10**

Spouse or common-law partner amount:
    Base amount ⬚ **11**

    Your spouse's or common-law partner's net income
    from line 23600 of their return − ⬚ **12**

    Line 11 minus line 12 (if negative, enter "0")   **(maximum $9,479)** **58120** = ⬚ ▶ + ⬚ **13**

Amount for an eligible dependant:
    Base amount ⬚ **14**

    Your eligible dependant's net income from line 23600 of their return − ⬚ **15**

    Line 14 minus line 15 (if negative, enter "0")   **(maximum $9,479)** **58160** = ⬚ ▶ + ⬚ **16**

British Columbia caregiver amount (use Worksheet BC428)   **58175** + ⬚ **17**

Add lines 9, 10, 13, 16 and 17.   = ⬚ **18**

CPP or QPP contributions:
    Amount from line 30800 of your return   **58240** ⬚ •**19**

    Amount from line 31000 of your return   **58280** + ⬚ •**20**

Employment insurance premiums:
    Amount from line 31200 of your return   **58300** + ⬚ •**21**

    Amount from line 31217 of your return   **58305** + ⬚ •**22**

Volunteer firefighters' amount   **58315** + ⬚ **23**

Search and rescue volunteers' amount   **58316** + ⬚ **24**

Add lines 19 to 24.   = ⬚ ▶ + ⬚ **25**

Adoption expenses   **58330** + ⬚ **26**

Add lines 18, 25, and 26.   = ⬚ **27**

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

Amount from line 27 of the previous page			**28**
Pension income amount **(maximum $1,000)** 58360	+		**29**
Line 28 plus line 29	=		**30**
Disability amount for self (claim **$8,303** or, if you were under 18 years of age, use Worksheet BC428) 58440	+		**31**
Disability amount transferred from a dependant (use Worksheet BC428) 58480	+		**32**
Add lines 30 to 32.	=		**33**
Interest paid on your student loans (amount from line 31900 of your return) 58520	+		**34**
Your tuition and education amounts (**attach** Schedule BC(S11)) 58560	+		**35**
Tuition amounts transferred from a child or grandchild 58600	+		**36**
Amounts transferred from your spouse or common-law partner (**attach** Schedule BC(S2)) 58640	+		**37**
Add lines 33 to 37.	=		**38**

Medical expenses:

Amount from line 33099 of your return	58689		**39**
Amount from line 23600 of your return			**40**
Applicable rate	×		**41**
Line 40 multiplied by the percentage from line 41	=		**42**
Enter **whichever is less:** $2,302 **or** the amount from line 42.	−		**43**
Line 39 minus line 43 (if negative, enter "0")	=		**44**

Allowable amount of medical expenses for other dependants (use Worksheet BC428) 58729	+			**45**
Line 44 plus line 45 58769	=	▶	+	**46**
Line 38 plus line 46		58800	=	**47**
British Columbia non-refundable tax credit rate			×	**48**
Line 47 multiplied by the percentage from line 48		58840	=	**49**
Donations and gifts (use Worksheet BC428)		58969	+	**50**
Line 49 plus line 50			=	**51**

Farmers' food donation tax credit:

Amount of qualifying gifts also claimed on line 50	× 25% = 58980	+		**52**
Line 51 plus line 52 Enter this amount on line 57. **British Columbia non-refundable tax credits** 61500	=			**53**

Part C – British Columbia tax

British Columbia tax on taxable income from line 8			54
British Columbia tax on split income (complete Form T1206)	61510 +		•55
Line 54 plus line 55	=		56
British Columbia non-refundable tax credits from line 53		57	
British Columbia dividend tax credit (use Worksheet BC428)	61520 +	•58	

British Columbia minimum tax carryover:
Amount from line 40427
of your return _____ × 33.7% = 61540 + •59

Add lines 57 to 59. = ▶ − 60

Line 56 minus line 60 (if negative, enter "0") = 61

British Columbia additional tax for minimum tax purposes:
Amount from line 118 of Form T691 _____ × 33.7% = + 62

Line 61 plus line 62 = 63

Provincial foreign tax credit (complete Form T2036) − 64

Line 63 minus line 64 (if negative, enter "0") = 65

British Columbia tax reduction

If your net income from line 23600 of your return is **$34,929 or more**, enter "0" on line 72 and continue on line 73. If it is **less than $34,929**, complete the following calculation:

Basic reduction **Claim $481** 66

Enter your net income from line 23600
of your return. 67

Base amount − 68

Line 67 minus line 68 (if negative, enter "0") = 69

Applicable rate × 70

Line 69 multiplied by the percentage from line 70 = ▶ − 71

Line 66 minus line 71
(if negative, enter "0") **British Columbia tax reduction** = ▶ − 72

Line 65 minus line 72 (if negative, enter "0") = 73

British Columbia logging tax credit from Form FIN 542S or Form FIN 542P − 74

Line 73 minus line 74 (if negative, enter "0") = 75

British Columbia political contributions made in 2021 60400 76

British Columbia political contribution tax credit (use Worksheet BC428) **(maximum $500)** − 77

Line 75 minus line 77 (if negative, enter "0") = 78

British Columbia employee share ownership plan tax credit
from Certificate ESOP 20 60450 •79

British Columbia employee venture capital corporation tax credit
from Certificate EVCC 30 60470 + •80

Total ESOP and EVCC credits:
Line 79 plus line 80 **(maximum $2,000)** = ▶ − 81

Line 78 minus line 81 (if negative, enter "0") = 82

British Columbia mining flow-through share tax credit (complete Form T1231) 68810 − •83

Line 82 minus line 83 (if negative, enter "0")
Enter this amount on **line 42800** of your return. **British Columbia tax** = 84

See the privacy notice on your return.