

Use this worksheet to calculate the amounts to enter on your Form BC428, British Columbia Tax.  
Keep this worksheet for your records. **Do not attach it to your return.**

### Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$36,954 or less**, enter \$4,964 on line 58080 of your Form BC428
- **\$70,048 or more**, enter "0" on line 58080 of your Form BC428

Otherwise, complete the calculation below.

Maximum amount										1
Amount from line 23600 of your return										2
Income threshold	-									3
Line 2 minus line 3 (if negative, enter "0")	=									4
Applicable rate	x									5
Line 4 multiplied by the percentage from line 5	=									6
Line 1 minus line 6 (if negative, enter "0")										7

Enter the amount from line 7 on line 58080 of your Form BC428.

### Line 58175 – British Columbia caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount				1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,844 per dependant)</b>	=	=	=	3
Amount claimed for this dependant on line 58120 or line 58160 of your Form BC428, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58175 of your Form BC428.

### Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount										1
Maximum amount										2
Total child care and attendant care expenses for you claimed by you or another person										3
Threshold for child and attendant care expenses	-									4
Line 3 minus line 4 (if negative, enter "0")	=									5
Line 2 minus line 5 (if negative, enter "0")										6
Line 1 plus line 6										7

Enter the amount from line 7 on line 58440 of your Form BC428.

## Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

**Note:** If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Base amount			<b>1</b>
If the dependant was <b>under 18 years of age</b> on December 31, 2021, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.			
Maximum amount			<b>2</b>
Total child care and attendant care expenses for this dependant claimed by you or another person			<b>3</b>
Threshold for child and attendant care expenses	-		<b>4</b>
Line 3 minus line 4 (if negative, enter "0")	=	▶ -	<b>5</b>
Line 2 minus line 5 (if negative, enter "0")	=	▶ +	<b>6</b>
Line 1 plus line 6		(maximum \$13,147)	<b>7</b>
Enter the amount from line 30 of the dependant's Form BC428.			<b>8</b>
Line 7 plus line 8			<b>9</b>
Dependant's taxable income from line 26000 of their return			<b>10</b>
Line 9 minus line 10 (if negative, enter "0")	=		<b>11</b>
Enter <b>whichever is less:</b> amount from line 7 or line 11.	<b>Allowable amount for this dependant</b>		<b>12</b>
Enter on line 58480 of your Form BC428 the total of allowable amounts claimed for <b>all</b> dependants.			

## Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				<b>1</b>
Enter the amount from line 43 of the dependant's Form BC428.	-	-	-	<b>2</b>
Line 1 minus line 2 (if negative, enter "0")	=	=	=	<b>3</b>
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				<b>4</b>
Enter the total from line 4 on line 58729 of your Form BC428.				

### Line 58969 – Donations and gifts

Enter the amount from line 12 of your federal Schedule 9.												1		
Enter <b>whichever is less:</b> amount from line 1 or \$200.													2	
Line 1 minus line 2													3	
Enter your taxable income from line 26000 of your return.													4	
Income threshold													5	
Line 4 minus line 5 (if negative enter "0")													6	
Enter the amount from line 3.													A	
Enter <b>whichever is less:</b> amount from line 3 or line 6.													B x 20.5% =	7
Amount A minus amount B													C x 16.8% =	8
Enter the amount from line 2.													D x 5.06% =	9
Add lines 7 to 9.													<b>Donations and gifts</b>	10
Enter the amount from line 10 on line 58969 of your Form BC428.														

### Line 61520 – British Columbia dividend tax credit

Amount from line 12000 of your return													A	
Amount from line 12010 of your return													B x 1.96% =	1
Amount A minus amount B													C x 12% =	2
Line 1 plus line 2														3
Enter the amount from line 3 on line 61520 of your Form BC428.														

### Line 77 – British Columbia political contribution tax credit

If your total political contributions are **more than \$1,150**, enter \$500 on line 77 of your Form BC428.  
**If not**, use the amount from line 60400 of your Form BC428 to complete the appropriate column below.

	Line 60400 is \$100 or less	Line 60400 is more than \$100 but not more than \$550	Line 60400 is more than \$550	
Enter your total political contributions from line 60400 of your Form BC428.				1
Line 1 minus line 2 ( <b>cannot</b> be negative)				2
Line 3 multiplied by the percentage from line 4				3
Line 5 plus line 6				4
				5
				6
				7
Enter the amount from line 7 on line 77 of your Form BC428.				