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## New for British Columbia for 2019

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The personal income levels and most non-refundable tax credits used to calculate your British Columbia income tax have changed.

The **British Columbia mining flow-through share tax credit** and **mining exploration tax credit** have been made permanent.

The **training tax credits** have been extended until the end of 2019.

The **farmers' food donation tax credit** has been extended until the end of 2020.

The **shipbuilding and ship repair industry tax credit** has been extended until the end of 2022.

The maximum credit amount that can be claimed by an individual for the **venture capital tax credit** has increased.

The **education tax credit** has been discontinued. Students can continue to carry forward unused amounts to claim in a future year.

## British Columbia benefits for individuals and families

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### BC early childhood tax benefit

This benefit is a non-taxable amount paid to most families with children under the age of six. This amount is combined with the Canada child benefit into a single monthly payment.

You do not need to apply for the BC early childhood tax benefit. The Canada Revenue Agency (CRA) will use the information from your Canada child benefits application to determine if you are entitled to receive this credit.

### BC climate action tax credit

This credit is a non-taxable amount paid to help individuals and families with the carbon taxes they pay. This amount is combined with the quarterly payment of the federal GST/HST credit.

You do not need to apply for the GST/HST credit or the BC climate action tax credit. The CRA will use the information from your return to determine if you are entitled to receive these credits.

### File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2019 income tax and benefit return(s) by April 30, 2020. The CRA will use the information from your return(s) to calculate the payments you are entitled to get from these programs.

The BC early childhood tax benefit and the BC climate action tax credit are fully funded by the Province of British Columbia. For more information, go to [canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-british-columbia](https://canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-british-columbia) or call the CRA at 1-800-387-1193.

## Completing your British Columbia forms

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All the information you need to complete Form BC428, British Columbia Tax, and Form BC479, British Columbia Credits, is in this package. Complete the forms that apply to you and attach a copy to your return.

These forms and those referenced in this guide are available at [canada.ca/cra-forms](https://canada.ca/cra-forms).

### Definitions

**Spouse** refers to a person you are legally married to.

**Common-law partner** refers to a person who is not your spouse but with whom you are in a conjugal relationship, and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship).
- This person is the parent of your child by birth or adoption.
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support.

End of the year means **any** of the three following dates:

- December 31, 2019
- the date you left Canada if you emigrated in 2019
- the date of death for a person who died in 2019

## Form BC428, British Columbia Tax

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Complete Form BC428 if **one** of the following applies:

- You were a resident of British Columbia at the end of the year.
- You were a non-resident of Canada in 2019, and **any** of the following applies:
  - You earned income from employment in British Columbia.
  - You received income from a business with a permanent establishment **only** in British Columbia.

## When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions

Complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions, **instead of Form BC428**, if **both** of the following apply:

- You resided in British Columbia on December 31, 2019 (or the date you left Canada if you emigrated in 2019).
- All or part of your 2019 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** British Columbia.

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2019.
- You were carrying on business in more than one province or territory in Canada or were receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

## Part A – British Columbia non-refundable tax credits

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The eligibility criteria and rules for claiming most of the British Columbia non-refundable tax credits are the same as those for the federal non-refundable tax credits. However, the value and calculation of most British Columbia non-refundable tax credits are different from the corresponding federal credits.

### Newcomers to Canada and emigrants

If you reduced your claim for the amounts on lines 30000 to 30450, 31600, 31800, 32400, and 32600 of your return, you also need to reduce the corresponding amounts on lines 58040 to 58175, 58440, 58480, 58600, and 58640 of your Form BC428 in the same manner.

### Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return and your spouse's or common-law partner's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$10,062**.

#### Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

### Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$10,062**.

#### Note

If you were a single parent on December 31, 2019, and you chose to include all the universal child care benefit (UCCB) lump-sum payment you received in 2019 in your dependant's income, include this amount when calculating their net income.

### **Line 58175 – British Columbia caregiver amount**

You may be able to claim up to \$4,674 for your spouse or common-law partner or an eligible relative who was dependent on you because of an impairment in physical or mental functions at any time in the year.

An **eligible relative** is one of the following:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, aunt, uncle, niece or nephew who was a resident in Canada at any time in the year

**Note**

You **cannot** claim this amount for a person who was only visiting you.

Also, each dependant must meet **all** of the following conditions:

- They were 18 years of age or older.
- Their net income for 2019 from line 23600 of their return (or the amount that it would be if they filed a return) was **less than \$20,494**.
- They were dependent on you because of an impairment in physical or mental functions.

### **How to claim this amount**

Complete the calculation for line 58175 using Worksheet BC428. If you are claiming this amount for more than one dependant, enter the total amount on line 58175.

### **Line 58315 – Volunteer firefighters' amount and Line 58316 – Search and rescue volunteers' amount**

You can claim **either** the volunteer firefighters' amount (VFA) **or** the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or 31240 of your return.

Enter on line 58315 the VFA you claimed on line 31220 of your return, **or** enter on line 58316 the SRVA you claimed on line 31240 of your return.

**Note**

Only residents of British Columbia are eligible for these amounts. If you were not a resident of British Columbia at the end of the year, you cannot claim either of these credits when calculating your British Columbia tax even if you may have received income from a source in British Columbia in 2019.

### **Line 58330 – Adoption expenses**

You can claim this amount if the rules are met for claiming the amount on line 31300 of your return. Enter on line 58330 the amount you claimed on line 31300 of your return.

**Note**

Only residents of British Columbia are eligible for this amount. If you were not a resident of British Columbia at the end of the year, you cannot claim this credit when calculating your British Columbia tax even if you may have received income from a source in British Columbia in 2019.

### **Line 58360 – Pension income amount**

The amount you can claim on line 58360 is the amount on line 31400 of your return **or** \$1,000, **whichever is less**.

**Note**

Only residents of British Columbia are eligible for this amount. If you were not a resident of British Columbia at the end of the year, you cannot claim this credit when calculating your British Columbia tax even if you may have received income from a source in British Columbia in 2019.

### **Line 58440 – Disability amount (for self)**

You can claim this amount if you met the rules for claiming the amount on line 31600 of your return.

If you were 18 years of age or over at the end of the year, enter \$8,012 on line 58440.

If you were under 18 years of age at the end of the year, complete the calculation for line 58440 using Worksheet BC428.

### **Line 58480 – Disability amount transferred from a dependant**

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

## Line 58560 – Your tuition and education amounts

Complete Schedule BC(S11), Provincial Tuition and Education Amounts.

### Transferring amounts

If you do not use all of your 2019 tuition amount to reduce your provincial income tax to zero, you can transfer all or some of the unused part to one of the following:

- your spouse or common-law partner (who would claim it on line 59090 on their Schedule BC(S2))
- your parent or grandparent (who would claim it on line 58600 of their Form BC428)
- your spouse's or common-law partner's parent or grandparent (who would claim it on line 58600 of their Form BC428)

#### Note

You can only transfer an amount to your parent or grandparent (or your spouse's or common-law partner's parent or grandparent) if your spouse or common-law partner does not claim an amount for you on line 58120 or 58640.

You must complete the "Transfer or carryforward of unused amount" section of Schedule BC(S11) to transfer an amount. You must also complete any of the following applicable forms to **designate** who can claim the transferred amount and to **specify** the provincial amount this person can claim:

- T2202, Tuition and Enrolment Certificate
- TL11A, Tuition and Enrolment Certificate – University Outside Canada
- TL11C, Tuition and Enrolment Certificate – Commuter to the United States

The transferred amount may be different than the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 17 of your Schedule BC(S11).

### Carrying forward amounts

Complete the "Transfer or carryforward of unused amount" section of Schedule BC(S11) to calculate the amount you can carry forward to a future year. This amount is the part of your tuition and education amount that you do not use for the year and are not transferring to your spouse or common-law partner, your parent or grandparent or your spouse's or common-law partner's parent or grandparent.

### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule BC(S11), but do not send your other documents. Keep all your documents in case we ask to see them later.

## Line 58600 – Tuition amount transferred from a child

You may be able to claim the transfer of all or part of the unused tuition amount for 2019 from your child or grandchild or their spouse or common-law partner.

The maximum amount each student can transfer to you is \$5,000 **minus** the amount they use even if there is an unclaimed part.

### How to claim this amount

Enter on line 58600 the total of all provincial amounts that each student has transferred to you as shown on their Form T2202, TL11A, or TL11C.

#### Notes

The student must have entered this amount on line 17 of their Schedule BC(S11). They may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were residents of different provinces or territories on December 31, 2019, special rules may apply. Contact the CRA to find out how much you can claim on line 58600.

### Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

#### Note

The student must attach Schedule BC(S11) to their paper return.

## **Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later**

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They also have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

The total expenses need to be **more than** either 3% of your net income from line 23600 of your return **or** \$2,221, **whichever is less**.

### **Note**

If the total medical expenses claimed are **more than \$2,221 but less than \$2,352**, enter the amount on line 58689 **and** line 33099 of your return.

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

You can claim medical expenses for other dependants in addition to the medical expenses claimed on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return. They also have to cover the same 12 month period ending in 2019, and must be expenses that were not claimed for 2018.

The total expenses for each dependant need to be **more than** either 3% of that dependant's net income from line 23600 of their return **or** \$2,221, **whichever is less**.

## **Line 58980 – Farmers' food donation tax credit**

You can claim this credit if you meet **all** of the following conditions:

- You (or your spouse or common-law partner) earned farming income in British Columbia in the year the qualifying gift was made.
- You made a qualifying gift to an eligible charity after February 16, 2016 and have not claimed it yet.
- You have claimed the qualifying gift on line 34000 of your federal Schedule 9 and on line 37 of your Form BC428 as a charitable donation or gift for the year.

You can claim 25% of the eligible amount of the total qualifying gifts made to an eligible donee.

A **qualifying gift** is a gift of one or more agricultural products you produced in British Columbia and donated to an eligible charity in British Columbia after February 16, 2016.

An **agricultural product** is any of the following:

- meat products
- eggs or dairy products
- fish
- seafood
- fruits
- vegetables
- grains
- pulses
- herbs
- honey
- maple syrup
- mushrooms
- nuts
- anything else that is grown, raised or harvested on a farm and can legally be sold, distributed, or offered for sale at a place other than the producer's premises as food or drink in British Columbia

An item of any of these types that has been processed is an agricultural product if it was processed only to the extent necessary to be legally sold off the producer's premises as food or drink intended for human consumption. Items that have been processed beyond this point, such as pies, sausages, beef jerky, pickles, and preserves, are not agricultural products.

An **eligible charity** is a registered charity under the Income Tax Act that meets **at least one** of the following conditions:

- It distributes food to the public without charge in British Columbia and does so to provide relief to the poor (food banks meet this condition).
- It is engaged in providing meals or snacks to students in a qualifying school.

The amount of qualifying donations can be split between spouses or common-law partners. However, the total amount of qualifying donations that can be claimed by spouses or common-law partners **cannot** be more than the total of the qualifying donations made in the tax year.

Any unused amounts can be carried forward for five years as long as you (or your spouse or common-law partner) earned farming income in British Columbia in the year the gift was made.

If you are preparing a return for a person who died in 2019, you can claim this credit on their final return.

If you were bankrupt in 2019, claim your farmers' food donation tax credit on either the pre- or post-bankruptcy return you file for the tax year ending December 31, 2019, depending on when the qualifying donations were made.

If qualifying donations are claimed on more than one return, the total amount of donations that can be claimed on all returns filed for the year cannot be more than the total qualifying donations made.

### **How to claim this credit**

Enter the amount of donations you have included on line 34000 of your federal Schedule 9 that are qualifying gifts for the farmers' food donation tax credit. Then enter 25% of this amount on line 39 of your Form BC428.

## **Part B – British Columbia tax on taxable income**

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Enter your taxable income from line 26000 of your return on line 41 in Part B of your Form BC428.

Use the amount from line 41 to decide which column in Part B to complete.

### **British Columbia tax rates for 2019**

The following tax rates are used in the calculation of your British Columbia tax on taxable income:

- 5.06% on the portion of your taxable income that is \$40,707 or less, **plus**
- 7.7% on the portion of your taxable income that is more than \$40,707 but not more than \$81,416, **plus**
- 10.5% on the portion of your taxable income that is more than \$81,416 but not more than \$93,476, **plus**
- 12.29% on the portion of your taxable income that is more than \$93,476 but not more than \$113,506, **plus**
- 14.7% on the portion of your taxable income that is more than \$113,506 but not more than \$153,900, **plus**
- 16.8% on the portion of your taxable income that is more than \$153,900.

## **Part C – British Columbia tax**

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### **Line 50 – British Columbia tax on split income**

If you are reporting an amount on line 40424 of your return for federal tax on split income, complete Part 3 of your Form T1206, Tax on Split Income, to calculate the British Columbia tax to enter on line 42800 of your return.

For more information on tax on split income, see the Federal income tax and benefit guide.

### **Line 57 – British Columbia additional tax for minimum tax purposes**

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 57 of your Form BC428 to determine your British Columbia additional tax for minimum tax purposes.

For more information about minimum tax, see the Federal income tax and benefit guide.

### **Line 59 – Provincial foreign tax credit**

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be able to claim a provincial foreign tax credit.

#### **How to claim this credit**

Complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Enter, on line 59 of your Form BC428, the tax credit calculated on your Form T2036.

**Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T2036.

**Lines 61 to 67 – BC tax reduction**

If your net income for the year is **less than \$33,702**, you may be able to reduce or eliminate your British Columbia tax by claiming a BC tax reduction.

If you are preparing a return for a person who died in 2019, you can claim the tax reduction on their final return.

**Line 69 – British Columbia logging tax credit**

You can claim this credit if you have logging operations in British Columbia on which British Columbia logging tax is payable for 2019 under the Logging Tax Act.

Enter, on line 69 of your Form BC428, the credit shown on Form FIN 542S, Logging Tax Return of Income, or on Form FIN 542P, Logging Tax Return of Income for Processors.

**Line 75 – British Columbia employee share ownership plan tax credit**

You can claim this credit if you acquired shares from a registered British Columbia employee share ownership plan (ESOP) at any time in 2019 (and did not claim them on your 2018 return) or in the first 60 days of 2020.

Your Certificate ESOP 20 confirms the amount of your investment and the credit you are entitled to. The date you bought your shares is shown in the “Investment date” box.

If you bought shares under an employee share ownership plan and you want to know if the plan is registered under the Employee Investment Act, ask your employer.

Enter, on line 75 of your Form BC428, the “Tax credit amount” shown on your Certificate ESOP 20.

**Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Certificate(s) ESOP 20.

**Line 76 – British Columbia employee venture capital tax credit**

You can claim this credit if you acquired shares from a registered British Columbia employee venture capital corporation (EVCC) at any time in 2019 (and did not claim them on your 2018 return) or in the first 60 days of 2020.

Your Certificate EVCC 30 confirms the amount of your shares and the credit you are entitled to. The date you bought your shares is shown in the “Investment date” box.

Enter, on line 76 of your Form BC428, the “Tax credit amount” shown on Certificate EVCC 30.

If you have questions about the employee venture capital tax credit, contact the employee venture capital corporation that issued your shares, your stockbroker, or your investment advisor.

**Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Certificate(s) EVCC 30.

**Line 77 – Total ESOP and EVCC tax credits**

The maximum **total** ESOP and EVCC tax credits you can claim on your 2019 return is \$2,000. The ESOP and EVCC tax credits that you do not claim in a year are not refundable, and you cannot carry them forward to a future year.

If you bought ESOP or EVCC shares in the first 60 days of 2020, you can claim the tax credit on your 2019 or 2020 return or you can divide the credit between the two returns.

On the certificate, enter the credit amount you are claiming on your 2019 return and the credit amount you will claim on your 2020 return.

**Supporting documents**

If you are filing electronically, keep your certificate in case we ask to see it later.

If you file a 2020 paper return, attach a photocopy of the original 2019 certificate that shows the breakdown of your credit between your 2019 and 2020 returns.



## Line 79 – British Columbia mining flow-through share tax credit

You can claim this credit if you invested in flow-through shares and BC flow-through mining expenditures (BC qualifying expenses) have been renounced to you.

Your BC qualifying expenses are shown in box 141 on Information Slip T101, Statement of Resource Expenses, that you received from a mining exploration corporation or in box 197 of Information Slip T5013, Statement of Partnership Income, that you received as a member of a partnership.

### How to claim this credit

Complete Form T1231, British Columbia Mining Flow-Through Share Tax Credit.

Enter, on line 79 of your Form BC428, the tax credit calculated on your Form T1231.

### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1231 and your T101 or T5013 slips.

## Form BC479, British Columbia Credits

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You may be entitled to the credits listed in this section even if you do not have to pay tax. If the total of these credits is more than the taxes you have to pay, you may get a refund for the difference.

To claim these credits, attach a completed Form BC479, British Columbia Credits, to your return.

### Lines 1 to 13 – Sales tax credit

You can claim this credit if, on December 31, 2019, you were a resident of British Columbia and you met **any** of the following conditions:

- You were 19 years of age or older.
- You had a spouse or common-law partner.
- You were a parent of a child.

If you had a spouse or common-law partner on December 31, 2019, you and your spouse or common-law partner need to decide who will claim the sales tax credit for the both of you.

If you are claiming the additional credit for your spouse or common-law partner (line 10), your spouse or common-law partner must have been a resident of British Columbia on December 31, 2019.

You **cannot** claim this credit if, on December 31, 2019, you were confined to a prison or a similar institution for more than six months during 2019.

**Do not** claim this credit on a return for a person who died in 2019.

The sales tax credit is for low-income families and individuals only. If you had a spouse or common-law partner on December 31, 2019, and your combined income for the sales tax credit (complete lines 1 to 8 using the information from your and your spouse's or common-law partner's return for the year) was **\$25,500 or more**, your sales tax credit for the year is zero.

If you were single, separated, widowed, or divorced on December 31, 2019, and your income for the sales tax credit (lines 1 to 5 in column 1 only, and lines 6 to 8) was **\$18,750 or more**, your sales tax credit for the year is zero.

#### Note

Enter your marital status and your spouse's or common-law partner information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

### Line 14 – British Columbia home renovation tax credit for seniors and persons with disabilities

You may be eligible for this credit if, at the end of 2019, you were a resident of British Columbia and you met parts a) and b) for condition 1 or condition 2.

#### Condition 1

- a) You were a senior (65 years of age or older) or a family member living with a senior.
- b) You, or someone on your behalf, paid or incurred eligible expenses in 2019 for improvements to your principal residence or the land on which your principal residence is situated.

## Condition 2

- a) You were a person with a disability eligible for the federal disability tax credit or a family member living with a person with a disability eligible for the federal disability tax credit.
- b) You, or someone for you, paid or incurred eligible expenses in 2019 for improvements to your principal residence or the land on which your principal residence is situated.

### Note

If you are **not** claiming the disability amount because you're claiming fees you paid for an attendant or care in a nursing home, you may still be eligible.

A **family member** includes a parent, step-parent, grandparent, in-law, sibling, spouse, common-law partner, aunt, uncle, great-aunt, great-uncle, child, step-child, grandchild, niece, or nephew.

If you are a senior or a person with a disability, a **principal residence** is a residence in British Columbia that you occupy or expect to occupy by the end of 2021.

If you are not a senior or a person with a disability, a **principal residence** is a residence in British Columbia that you occupy or expect to occupy by the end of 2021 with a family member who is a senior or a person with a disability.

**Eligible expenses** are expenditures for improvements to the principal residence or to the land on which the principal residence is situated that **either**:

- allow a senior or a person with a disability to gain access to, or to be more mobile or functional within, the home or on the land
- reduce the risk of harm to a senior or a person with a disability within the home or on the land or in gaining access to the home or the land

The improvements must be of an enduring nature and be integral to the home or land. See the list of eligible expenses in this section.

You can claim **whichever is less**:

- \$10,000
- the amount of eligible expenses that you, or someone on your behalf, paid or incurred relating to your principal residence

If you occupied more than one principal residence at different times in 2019, eligible expenses that you paid or incurred for one or more of those residences would qualify for the credit.

The combined amount that you (or your spouse or common-law partner) can claim cannot be more than \$10,000. However, if, on December 31, 2019, you and your spouse or common-law partner occupied separate principal residences for medical reasons or because of a breakdown in your marriage or common-law relationship for a period of 90 days or more, each spouse or common-law partner can claim up to \$10,000 of eligible expenses.

**If you occupied separate principal residences for medical reasons**, use Form BC479 and tick box 60890.

**If you shared a principal residence with one or more family members**, one of you may claim the entire amount of eligible expenses, or each member may claim a part of the eligible expenses.

The combined amount that can be claimed by all family members is either \$10,000 **or** the amount of eligible expenses paid, **whichever is less**.

**If someone not living with you or not related to you** paid for the qualifying home renovation to your principal residence, you can still claim the credit. You will need to get the supporting documents and keep them in case we ask to see them later.

### Note

If an eligible expense also qualifies as medical expenses, you can claim both the medical expenses and the British Columbia home renovation tax credit for seniors and persons with disabilities for that expense.

You must reduce your eligible expenses by the amount of any government assistance you received, or expect to receive, that is related to the eligible expenses.

## Are you filing in relation to a deceased person?

You can claim the British Columbia home renovation tax credit for seniors and persons with disabilities on a deceased person's final return if they were:

- a senior (or would have turned 65 years of age by December 31, 2019) or a person with a disability, and are otherwise eligible
- a family member of a senior (or of a person who would have turned 65 years of age by December 31, 2019) or a family member of a person with a disability, and are otherwise eligible

If you lived with, or expected by the end of 2021 to live with, a family member who, just before death, was a senior (or who would have turned 65 years of age by December 31, 2019) or was a person with a disability, and you are otherwise eligible, you can claim this credit on your return.

### **Were you bankrupt in 2019?**

The British Columbia home renovation tax credit for seniors and persons with disabilities can be claimed on your pre- or post-bankruptcy return depending on when the eligible expenses were paid or became payable.

If eligible expenses are claimed on more than one return, the total amount of expenses that can be claimed on all returns for the year is either \$10,000 **or** the amount of eligible expenses paid, **whichever is less**.

### **Eligible expenses**

Some examples of eligible expenses include:

- certain renovations to permit a first-floor occupancy or secondary suite for a senior or a person with a disability
- grab bars and related reinforcements around the toilet, bathtub, and shower
- handrails in corridors
- wheelchair ramps, stair/wheelchair lifts, and elevators
- walk-in bathtubs
- wheel-in showers
- widening of passage doors
- lowering of existing counters/cupboards
- installation of adjustable counters/cupboards
- light switches and electrical outlets placed in accessible locations
- door locks that are easy to operate
- lever handles on doors and taps, instead of knobs
- pull-out shelves under the counter to enable work from a seated position
- non-slip flooring in the bathroom
- a hand-held shower on an adjustable rod or high-low mounting brackets
- additional light fixtures throughout the home and at exterior entrances
- swing clear hinges on doors to widen doorways
- creation of knee space under the basin to enable use from a seated position (and insulation of any hot-water pipes)
- relocation of tap to front or side for easier access
- hands-free taps
- motion-activated lighting
- touch-and-release drawers and cupboards

### **Expenses that are not eligible**

Expenses are **not** eligible if their main purpose is to increase the value of the home or if they are for annual, recurring, or routine repair, maintenance, or service.

Examples of ineligible expenses include:

- general maintenance (for example, plumbing or electrical repairs)
- repairs to a roof
- aesthetic enhancements (for example, landscaping or redecorating)
- installation of new windows or regular flooring
- installation of heating or air conditioning systems
- replacement of insulation

**Devices** are not eligible. These include:

- equipment for home medical monitoring
- equipment for home security (anti-burglary)
- wheelchairs
- walkers
- vehicles adapted for people with mobility limitations
- side swing ovens and appliances with front-located controls
- fire extinguishers, smoke alarms, and carbon monoxide detectors

**Services** are not eligible. These include:

- security or medical monitoring services
- home care services
- housekeeping services
- outdoor maintenance and gardening services

### **How to claim this credit**

Complete Schedule BC(S12), British Columbia Home Renovation Tax Credit for Seniors and Persons with Disabilities.

Enter, beside box 60480 of your Form BC479, the amount from line 5 of your Schedule BC(S12). Enter 10% of this amount on line 14 of your Form BC479.

### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Schedule BC(S12) to your return. Keep all your receipts in case we ask to see them later.

## **Lines 17 to 21 – Venture capital tax credit**

You can claim this refundable tax credit if you acquired shares from a venture capital corporation (VCC) or an eligible business corporation (EBC) registered in British Columbia at any time in 2019 (and did not claim them on your 2018 return) or in the first 60 days of 2020.

Your Certificate SBVC 10 shows the date you acquired your shares under “Investment date.”

### **How to claim this credit**

If you have unused credits for VCC or EBC shares acquired in 2018 or previous years, enter those amounts on line 17 of your Form BC479.

If you acquired VCC or EBC shares in 2019 on or before February 19, enter on line 18 of your Form BC479, the “certificate number” and “tax credit amount” shown on Certificate SBVC 10.

If you acquired VCC or EBC shares after February 19, 2019, enter on line 19 of your Form BC479, the “certificate number” and “tax credit amount” shown on your Certificate SBVC 10 that you did not elect to claim on your 2018 income tax and benefit return.

If you acquired VCC or EBC shares in the first 60 days of 2020, you can elect to claim the tax credit on your 2019 return or claim it on your 2020 return. If you are electing to claim the credit in 2019, enter on line 20 of your Form BC479 the “certificate number” and “tax credit amount” shown on your Certificate SBVC 10 for those shares.

For questions about the venture capital tax credit, contact the venture capital corporation or eligible business corporation that issued your shares, your stockbroker, or your investment advisor.

### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Certificate(s) SBVC 10.

## Lines 22 and 23 – Mining exploration tax credit

You can claim this 20% refundable tax credit if you were a resident of British Columbia at the end of the year and you incurred qualified mining exploration expenses in the province in 2019.

Qualified mining exploration expenses incurred after February 20, 2007 in prescribed Mountain Pine Beetle affected areas are eligible for an enhanced tax credit of 10%, in addition to the 20% tax credit.

The expenses must have been incurred for determining the existence, location, extent, or quality of a mineral resource in British Columbia. They also include costs incurred for environmental studies and community consultations.

### How to claim this credit

Complete Form T88, British Columbia Mining Exploration Tax Credit (Individuals).

If you are claiming a mining exploration tax credit allocated from a partnership, you also have to complete Form T1249, British Columbia Mining Exploration Tax Credit Partnership Schedule.

Enter your proportionate share on line 22 of your Form T88 and on line 23 of your Form BC479.

Enter, on line 22 of your Form BC479, the tax credit calculated on your Form T88.

### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T88 and, if applicable, your Form T1249.

## Line 24 – Training tax credit (individuals)

You can claim this refundable tax credit if you were a resident of British Columbia at the end of 2019 and you met certain requirements in an eligible program administered through the British Columbia Industry Training Authority.

### How to claim this credit

Complete Form T1014, British Columbia Training Tax Credit (Individuals).

Enter, on line 24 of your Form BC479, the tax credit calculated on your Form T1014.

### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1014.

## Line 25 – Training tax credit (employers)

You can claim this refundable tax credit for salaries and wages paid if you met **all** of the following conditions:

- You were a resident of British Columbia at the end of 2019.
- You carried on a business in British Columbia in 2019.
- You employed a person who, in 2019, met certain requirements in an eligible program administered through the British Columbia Industry Training Authority.

### Note

If your principal business was construction, repair or conversion of ships in British Columbia, read line 26.

If you were a member of a partnership other than a specified member, such as a limited partner, you can claim your proportionate share of the partnership's training tax credit.

### How to claim this credit

Complete Form T1014-1, British Columbia Training Tax Credit (Employers).

Enter, on line 25 of your Form BC479, the tax credit calculated on your Form T1014-1.

### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1014-1.

## **Line 26 – Shipbuilding and ship repair industry tax credit (employers)**

You can claim this refundable tax credit for salaries and wages paid if you met **all** of the following conditions:

- You were a resident of British Columbia at the end of 2019.
- Your principal business was the construction, repair or conversion of ships in British Columbia.
- You employed a person who, in 2019, met certain requirements in an eligible program administered through the British Columbia Industry Training Authority.

If you were a member of a partnership other than a specified member, such as a limited partner, you can claim your proportionate share of the partnership's training tax credit.

### **How to claim this credit**

Complete Form T1014-2, British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers).

Enter, on line 26 of your Form BC479, the tax credit calculated on your Form T1014-2.

### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1014-2.