



British Columbia Credits

**Form BC479
2025**

Protected B when completed

You can claim these refundable tax credits even if you do **not** have to pay any tax. If the total of these credits is more than the amount of taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and **attach** a copy of this form to your paper return.

For more information about these credits, go to canada.ca/bc-tax-info.

Sales tax credit

Note: If you had a spouse or common-law partner on December 31, 2025, **only one of you** can claim this credit for both of you.

Adjusted family net income calculation for the sales and renter's tax credits	Column 1 You	Column 2 Your spouse or common-law partner
Net income from line 23600 of the return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")		
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+	+
Line 1 plus line 2	=	=
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	-	-
Line 3 minus line 4 (if negative, enter "0")	=	=
Add the amounts from line 5 of columns 1 and 2.	Adjusted family net income	
		6

If you had a spouse or common-law partner on December 31, 2025, enter \$18,000.

If **not**, enter \$15,000.

Line 6 minus line 7 (if negative, enter "0")	Income for the sales tax credit			
Basic sales tax credit	Claim \$75	60330		9
Additional credit for your spouse or common-law partner	Claim \$75	60350	+	10
Line 9 plus line 10			=	11
Amount from line 8		× 2% =		12
Line 11 minus line 12 (if negative, enter "0")		Sales tax credit		13

British Columbia home renovation tax credit for seniors and persons with disabilities

Tick this box if, on December 31, 2025, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are both claiming the home renovation tax credit for seniors and persons with disabilities.

60890

Enter your home renovation expenses from line 5 of your Schedule BC(S12).	(maximum \$10,000)	60480	× 10% =		
Line 13 plus line 14			+		14
			=		15

Enter the amount from line 15 of the previous page.

British Columbia venture capital tax credit

Enter your unused venture capital tax credit from your most recent notice of assessment or reassessment.

Enter the following information from your Certificate SBVC 10 for shares acquired from January 1, 2025 to March 3, 2025 (that you did not elect to claim on your 2024 return): (1)

Tax credit amount

60489

17

•18

Certificate number

60488

19

Add lines 17 and 18. (maximum \$120,000) = 20

Enter the following information from your Certificate SBVC 10 for shares acquired from March 4, 2025 to December 31, 2025: (1)

Tax credit amount

60490

•21

Certificate number

60491

22

Enter the following information from your Certificate SBVC 10 for shares acquired in the first 60 days of 2026 that you elect to claim in 2025: (1)

Tax credit amount

60495

•23

Certificate number

60496

24

Add lines 20, 21 and 23. (maximum \$300,000) = ▶ + 25

(1) If you made more than one purchase, enter the certificate number for the first acquisition in this period.

British Columbia mining exploration tax credit

Enter the amount from line 23 of your Form T88.

60510

•26

Enter the amount from line 22 of your Form T88.

60530

27

British Columbia clean buildings tax credit

British Columbia clean buildings tax credit:

Enter the amount from line 6 of your Form T1356.

60545

•28

Credit amount from a partnership:

Enter the amount from line 14 of your Form T1356 or the credit amount allocated to you by a partnership.

60546

•29

Total allowable credit:

Line 28 plus line 29

=

▶

+ 30

British Columbia training tax credit

Training tax credit (individuals) (complete Form T1014)

60550

31

Training tax credit (employers) (complete Form T1014-1)

60560

•32

Shipbuilding and ship repair industry tax credit (employers) (complete Form T1014-2)

60570

•33

Add lines 31 to 33.

=

▶

+ 34

Add lines 16, 25, 26, 30 and 34.

=

=

35

Enter the amount from line 35 of the previous page.

36

British Columbia renter's tax credit

Note: If you had a spouse or common-law partner on December 31, 2025, only one of you can claim this credit for both of you.

Declaration for the renter's tax credit (if you need more space, attach an additional page)

By signing my return, I declare the following information about my rentals in British Columbia during 2025:

Column A Rental address	Column B Rent paid at address (2)	Column C Number of months of tenancy at this address (3)	Column D Name of landlord or company payment was made to

(2) Enter the total rent paid for the unit for the year.

(3) Do not include any months where rent was paid to a non-arm's length party.

Number of months rent was paid for all rental units
(total of column C from the table above)

60575

37

If you qualify, and your adjusted family net income, on line 6 of page 1, is **less than \$64,764**, enter \$400 on line 60576. If the adjusted family net income is **between \$64,764 and \$84,764**, complete lines 38 to 43 below and enter the result on line 44. If your adjusted family net income is **more than \$84,764**, you **cannot** claim this credit. Enter "0" on line 44.

Renter's tax credit maximum amount

38

Enter your adjusted family net income
from line 6 of page 1.

39

Income threshold

40

Line 39 minus line 40 (if negative, enter "0")

41

Applicable rate

42

Line 41 multiplied by the percentage from line 42

► - 43

Line 38 minus line 43 (if negative, enter "0")

60576

44

Line 36 plus line 44

45

Enter this amount on **line 47900** of your return.

British Columbia credits

See the privacy notice on your return.