

For more information about this form, go to canada.ca/bc-tax-info.

Part A – British Columbia tax on taxable income

Enter your **taxable income** from line 26000 of your return.

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$49,279 or less	Line 1 is more than \$49,279 but not more than \$98,560	Line 1 is more than \$98,560 but not more than \$113,158	Line 1 is more than \$113,158 but not more than \$137,407	
Amount from line 1					1
Line 2 minus line 3 (cannot be negative)	–	–	–	–	3
	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	×	×	×	×	5
	=	=	=	=	6
Line 6 plus line 7	+	+	+	+	7
British Columbia tax on taxable income	=	=	=	=	8

If you completed lines 2 to 8 for a column above, enter the amount from line 8 on line 61 and continue on line 16.

	Line 1 is more than \$137,407 but not more than \$186,306	Line 1 is more than \$186,306 but not more than \$259,829	Line 1 is more than \$259,829	
Amount from line 1				9
Line 9 minus line 10 (cannot be negative)	–	–	–	10
	=	=	=	11
Line 11 multiplied by the percentage from line 12	×	×	×	12
	=	=	=	13
Line 13 plus line 14	+	+	+	14
British Columbia tax on taxable income	=	=	=	15

If you completed lines 9 to 15 for a column above, enter the amount from line 15 on line 61 and continue on line 16.

Part B – British Columbia non-refundable tax credits

Basic personal amount	Internal use 56090	Claim \$12,932 58040		16
Age amount (if you were born in 1960 or earlier) (use Worksheet BC428)	(maximum \$5,799) 58080	+		17
Spouse or common-law partner amount:				
Base amount				18
Your spouse's or common-law partner's net income from line 23600 of their return	–			19
Line 18 minus line 19 (if negative, enter "0")	(maximum \$11,073) 58120	=		20
Amount for an eligible dependant:				
Base amount				21
Your eligible dependant's net income from line 23600 of their return	–			22
Line 21 minus line 22 (if negative, enter "0")	(maximum \$11,073) 58160	=		23
British Columbia caregiver amount (use Worksheet BC428)		58175	+	24
Add lines 16, 17, 20, 23 and 24.			=	25

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

Amount from line 25 of the previous page						26
CPP or QPP contributions:						
Amount from line 30800 of your return	58240			•	27	
Amount from line 31000 of your return	58280	+			28	
Employment insurance premiums:						
Amount from line 31200 of your return	58300	+			29	
Amount from line 31217 of your return	58305	+			30	
Volunteer firefighters' amount	58315	+			31	
Search and rescue volunteers' amount	58316	+			32	
Add lines 27 to 32.	=			▶	+	33
Adoption expenses				58330	+	34
Add lines 26, 33 and 34.				=		35
Pension income amount		(maximum \$1,000)	58360	+		36
Line 35 plus line 36				=		37
Disability amount for self (claim \$9,699 or, if you were under 18 years of age, use Worksheet BC428)			58440	+		38
Disability amount transferred from a dependant (use Worksheet BC428)			58480	+		39
Add lines 37 to 39.				=		40
Interest paid on your student loans (amount from line 31900 of your return)			58520	+		41
Your tuition and education amounts (attach Schedule BC(S11))			58560	+		42
Tuition amounts transferred from a child or grandchild			58600	+		43
Amounts transferred from your spouse or common-law partner (attach Schedule BC(S2))			58640	+		44
Add lines 40 to 44.				=		45
Medical expenses:						
Amount from line 33099 of your return	58689				46	
Amount from line 23600 of your return			47			
Applicable rate	x		48			
Line 47 multiplied by the percentage from line 48	=		49			
Enter whichever is less : \$2,689 or the amount from line 49.		–			50	
Line 46 minus line 50 (if negative, enter "0")		=			51	
Allowable amount of medical expenses for other dependants (use Worksheet BC428)			58729	+		52
Line 51 plus line 52		58769	=		▶	53
Line 45 plus line 53			58800	=		54
British Columbia non-refundable tax credit rate			x			55
Line 54 multiplied by the percentage from line 55			58840	=		56
Donations and gifts (use Worksheet BC428)			58969	+		57
Line 56 plus line 57				=		58
Farmers' food donation tax credit:						
Amount of qualifying gifts also claimed on line 57		x 25%	=	58980	+	59
Line 58 plus line 59						
Enter this amount on line 64.		British Columbia non-refundable tax credits	61500	=		60

Part C – British Columbia tax

British Columbia tax on taxable income from line 8 or 15				61
British Columbia tax on split income (complete Form T1206)	61510	+		62
Line 61 plus line 62		=		63
British Columbia non-refundable tax credits from line 60			64	
British Columbia dividend tax credit (use Worksheet BC428)	61520	+		65
British Columbia minimum tax carryover: Amount from line 40427 of your return		× 34.9% =	61540	66
Add lines 64 to 66.		=		67
Line 63 minus line 67 (if negative, enter "0")				68
British Columbia additional tax for minimum tax purposes: Amount from line 14 of Part 7 of Form T691		× 34.9% =		69
Line 68 plus line 69				70
Provincial foreign tax credit (complete Form T2036)				71
Line 70 minus line 71 (if negative, enter "0")				72

British Columbia tax reduction

If your net income from line 23600 of your return is **\$40,807 or more**, enter "0" on line 79 and continue on line 80. If it is **less than \$40,807**, complete the following calculation:

Basic reduction	Claim \$562			73
Enter your net income from line 23600 of your return.			74	
Base amount	—		75	
Line 74 minus line 75 (if negative, enter "0")	=		76	
Applicable rate	×		77	
Line 76 multiplied by the percentage from line 77	=		78	
Line 73 minus line 78 (if negative, enter "0")				79
British Columbia tax reduction		=		80
Line 72 minus line 79 (if negative, enter "0")				81
British Columbia logging tax credit from Form FIN 542S or Form FIN 542P				82
Line 80 minus line 81 (if negative, enter "0")				83
British Columbia political contributions made in 2025	60400			84
British Columbia political contribution tax credit (use Worksheet BC428)		(maximum \$500)		85
Line 82 minus line 84 (if negative, enter "0")				86
British Columbia employee share ownership plan tax credit: ESOP 20 certificate number		Tax credit amount indicated on the certificate	60450	87
British Columbia employee venture capital corporation tax credit: EVCC 30 certificate number		Tax credit amount indicated on the certificate	60470	88
Total ESOP and EVCC credits: Line 86 plus line 87		(maximum \$2,000)	=	89
Line 85 minus line 88 (if negative, enter "0")				90
British Columbia mining flow-through share tax credit (complete Form T1231)	68810	—		91
Line 89 minus line 90 (if negative, enter "0") Enter this amount on line 42800 of your return.			British Columbia tax	91

See the privacy notice on your return.