

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.

1

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					2
Line 2 minus line 3 (cannot be negative)	—	—	—	—	3
Line 4 multiplied by the percentage from line 5	×	×	×	×	5
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
Line 11 multiplied by the percentage from line 12	×	×	×	12
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

Internal use **56090**

Basic personal amount	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 × 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 × 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 × 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 +
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	$\times 34.9\% = 61540 +$ •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	$\times 34.9\% =$ + 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	\times 77	
Line 76 multiplied by the percentage from line 77	= ► – 78	
Line 73 minus line 78 (if negative, enter "0")	British Columbia tax reduction = ► – 79	
Line 72 minus line 79 (if negative, enter "0")	= 80	
British Columbia logging tax credit from Form FIN 542S or Form FIN 542P	– 81	
Line 80 minus line 81 (if negative, enter "0")	= 82	
British Columbia political contributions made in 2025	60400 83	
British Columbia political contribution tax credit (use Worksheet BC428)	(maximum \$500)	
Line 82 minus line 84 (if negative, enter "0")	= 85	
British Columbia employee share ownership plan tax credit: ESOP 20 certificate number	Tax credit amount indicated on the certificate 60450 •86	
British Columbia employee venture capital corporation tax credit: EVCC 30 certificate number	Tax credit amount indicated on the certificate 60470 + •87	
Total ESOP and EVCC credits: Line 86 plus line 87	(maximum \$2,000) = ► – 88	
Line 85 minus line 88 (if negative, enter "0")	= 89	
British Columbia mining flow-through share tax credit (complete Form T1231)	68810 – •90	
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.