

You can claim these refundable tax credits even if you do not have to pay any tax. If they are more than the 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 return.

For more information about these credits, go to [canada.ca/bc-tax-info](https://canada.ca/bc-tax-info).

## Sales tax credit

**Note:** If you had a spouse or common-law partner on December 31, 2023, **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	Column1 You	Column 2 Your spouse or common-law partner	
Enter the net income amount from line 23600 of the return.			1
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)	+	+	2
Line 1 plus line 2	=	=	3
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	-	-	4
Line 3 minus line 4 (if negative, enter "0")	=	=	5
Add the amounts from line 5 of columns 1 and 2.	<b>Adjusted family net income</b>		6

If you had a spouse or common-law partner on December 31, 2023, enter \$18,000.

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

Line 6 minus line 7 (if negative, enter "0")	<b>Income for the sales tax credit</b>		7
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	x 2% =		12
Line 11 minus line 12 (if negative, enter "0")	<b>Sales tax credit</b>		13

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

If, on December 31, 2023, you and your spouse or common-law partner occupied separate principal residences for medical reasons, you both claim the home renovation tax credit for seniors and persons with disabilities, and tick this box.

**60890**

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

Enter the amount from line 15 of the previous page.

16

**British Columbia venture capital tax credit**

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

17

Enter the following information from your Certificate SBVC 10 for shares acquired in 2023: (1)

Tax credit amount

60490

+

•18

Certificate number

60491

19

Enter the following information from your Certificate SBVC 10 for shares acquired in the first 60 days of 2024 that you **elect** to claim in 2023: (1)

Tax credit amount

60495

+

•20

Certificate number

60496

21

Add lines 17, 18 and 20.

(maximum \$120,000)

=

+

22

(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

+

•23

Enter the amount from line 22 of your Form T88.

60530

24

**British Columbia clean buildings tax credit**

British Columbia clean buildings tax credit:

Enter the amount from line 6 of your Form T1356

60545

•25

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

+

•26

Total allowable credit:

Line 25 plus line 26

=

+

27

**British Columbia training tax credit**

Training tax credit (individuals) (complete Form T1014)

60550

28

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

60560

+

•29

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

60570

+

•30

Add lines 28 to 30.

=

+

31

Add lines 16, 22, 23, 27 and 31.

=

32

Enter the amount from line 32 of the previous page.

33

**British Columbia renter's tax credit**

**Note:** If you had a spouse or common-law partner on December 31, 2023, 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 rental in British Columbia during 2023:

Column A Rental address	Column B Rent paid at address (1)	Column C Number of months of tenancy at this address	Column D Name of landlord or company payment was made to

(1) Do not include any amounts 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

34

If you qualify, and your adjusted family net income, on line 6 of page 1, is **less than \$60,000**, enter \$400 on line 60576. If the adjusted family net income is **between \$60,000 and \$80,000**, complete lines 35 to 40 below and enter the result on line 41. If your adjusted family net income is **more than \$80,000**, you **cannot** claim this credit. Enter "0" on line 41.

Renter's tax credit maximum amount

35

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

36

Income threshold

37

Line 36 minus line 37 (if negative, enter "0")

38

Applicable rate

39

Line 38 multiplied by the percentage from line 39

40

Line 35 minus line 40 (if negative, enter "0")

60576

41

Line 33 plus line 41

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

**British Columbia credits**

42

See the privacy notice on your return.