

For more information about this form, go to [canada.ca/bc-tax-info](https://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 \$45,654 or less	Line 1 is more than \$45,654 but not more than \$91,310	Line 1 is more than \$91,310 but not more than \$104,835	Line 1 is more than \$104,835 but not more than \$127,299	
Amount from line 1					<b>2</b>
Line 2 minus line 3 ( <b>cannot</b> be negative)	–	–	–	–	<b>3</b>
	=	=	=	=	<b>4</b>
Line 4 multiplied by the percentage from line 5	x	x	x	x	<b>5</b>
	=	=	=	=	<b>6</b>
Line 6 plus line 7	+	+	+	+	<b>7</b>
<b>British Columbia tax on taxable income</b>	=	=	=	=	<b>8</b>

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 \$127,299 but not more than \$172,602	Line 1 is more than \$172,602 but not more than \$240,716	Line 1 is more than \$240,716	
Amount from line 1				<b>9</b>
Line 9 minus line 10 ( <b>cannot</b> be negative)	–	–	–	<b>10</b>
	=	=	=	<b>11</b>
Line 11 multiplied by the percentage from line 12	x	x	x	<b>12</b>
	=	=	=	<b>13</b>
Line 13 plus line 14	+	+	+	<b>14</b>
<b>British Columbia tax on taxable income</b>	=	=	=	<b>15</b>

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	<b>56090</b>		
Basic personal amount	Claim \$11,981	<b>58040</b>		<b>16</b>
Age amount (if you were born in 1958 or earlier) (use Worksheet BC428)	(maximum \$5,373)	<b>58080</b>	+	<b>17</b>
Spouse or common-law partner amount:				
Base amount				<b>18</b>
Your spouse's or common-law partner's net income from line 23600 of their return	–			<b>19</b>
Line 18 minus line 19 (if negative, enter "0")	(maximum \$10,259)	<b>58120</b>	=	<b>20</b>
Amount for an eligible dependant:				
Base amount				<b>21</b>
Your eligible dependant's net income from line 23600 of their return	–			<b>22</b>
Line 21 minus line 22 (if negative, enter "0")	(maximum \$10,259)	<b>58160</b>	=	<b>23</b>
British Columbia caregiver amount (use Worksheet BC428)		<b>58175</b>	+	<b>24</b>
Add lines 16, 17, 20, 23 and 24.			=	<b>25</b>

**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 <b>\$8,986</b> 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 ( <b>attach</b> Schedule BC(S11))			58560	+	42
Tuition amounts transferred from a child or grandchild			58600	+	43
Amounts transferred from your spouse or common-law partner ( <b>attach</b> 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 <b>whichever is less</b> : \$2,491 <b>or</b> 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	=	▶ +
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.		<b>British Columbia non-refundable tax credits</b>	61500	=	60

**Part C – British Columbia tax**

British Columbia tax on taxable income from line 8 or 15					<b>61</b>
British Columbia tax on split income (complete Form T1206)	<b>61510</b>	+			<b>•62</b>
Line 61 plus line 62		=			<b>63</b>
British Columbia non-refundable tax credits from line 60				<b>64</b>	
British Columbia dividend tax credit (use Worksheet BC428)	<b>61520</b>	+			<b>•65</b>
British Columbia minimum tax carryover:					
Amount from line 40427 of your return		×	33.7%	=	<b>61540</b>
				+	<b>•66</b>
Add lines 64 to 66.		=			<b>▶ 67</b>
Line 63 minus line 67 (if negative, enter "0")		=			<b>68</b>
British Columbia additional tax for minimum tax purposes:					
Amount from line 118 of Form T691		×	33.7%	=	<b>+</b>
					<b>69</b>
Line 68 plus line 69		=			<b>70</b>
Provincial foreign tax credit (complete Form T2036)					<b>71</b>
Line 70 minus line 71 (if negative, enter "0")		=			<b>72</b>

**British Columbia tax reduction**

If your net income from line 23600 of your return is **\$37,814 or more**, enter "0" on line 79 and continue on line 80. If it is **less than \$37,814**, complete the following calculation:

Basic reduction	<b>Claim \$521</b>				<b>73</b>
Enter your net income from line 23600 of your return.				<b>74</b>	
Base amount	–			<b>75</b>	
Line 74 minus line 75 (if negative, enter "0")	=			<b>76</b>	
Applicable rate	×			<b>77</b>	
Line 76 multiplied by the percentage from line 77	=			<b>▶ 78</b>	
Line 73 minus line 78 (if negative, enter "0")		=			<b>▶ 79</b>
	<b>British Columbia tax reduction</b>				<b>80</b>
Line 72 minus line 79 (if negative, enter "0")		=			<b>81</b>
British Columbia logging tax credit from Form FIN 542S or Form FIN 542P					<b>82</b>
Line 80 minus line 81 (if negative, enter "0")		=			<b>83</b>
British Columbia political contributions made in 2023	<b>60400</b>				<b>84</b>
British Columbia political contribution tax credit (use Worksheet BC428)		(maximum \$500)			<b>85</b>
Line 82 minus line 84 (if negative, enter "0")		=			
British Columbia employee share ownership plan tax credit from Certificate ESOP 20	<b>60450</b>				<b>•86</b>
British Columbia employee venture capital corporation tax credit from Certificate EVCC 30	<b>60470</b>	+			<b>•87</b>
Total ESOP and EVCC credits:					
Line 86 plus line 87		(maximum \$2,000)	=		<b>▶ 88</b>
Line 85 minus line 88 (if negative, enter "0")		=			<b>89</b>
British Columbia mining flow-through share tax credit (complete Form T1231)	<b>68810</b>	–			<b>•90</b>
Line 89 minus line 90 (if negative, enter "0")					
Enter this amount on <b>line 42800</b> of your return.		<b>British Columbia tax</b>	=		<b>91</b>

See the privacy notice on your return.