



# British Columbia Tax

**BC428**  
T1 General – 2016

Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

## Step 1 – British Columbia non-refundable tax credits

		For internal use only	<b>5609</b>		
Basic personal amount		claim \$10,027	<b>5804</b>		<b>1</b>
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i> )		(maximum \$4,497)	<b>5808</b>	+	<b>2</b>
Spouse or common-law partner amount					
Base amount	9,445.00				
<b>Minus:</b> his or her net income from page 1 of your return	—				
<b>Result:</b> (if negative, enter "0")	=	(maximum \$8,586)	<b>5812</b>	+	<b>3</b>
Amount for an eligible dependant					
Base amount	9,445.00				
<b>Minus:</b> his or her net income from line 236 of his or her return	—				
<b>Result:</b> (if negative, enter "0")	=	(maximum \$8,586)	<b>5816</b>	+	<b>4</b>
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i> )			<b>5820</b>	+	<b>5</b>
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			<b>5824</b>	+	<b>•6</b>
(amount from line 310 of your federal Schedule 1)			<b>5828</b>	+	<b>•7</b>
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			<b>5832</b>	+	<b>•8</b>
(amount from line 317 of your federal Schedule 1)			<b>5829</b>	+	<b>•9</b>
Adoption expenses (amount from line 313 of your federal Schedule 1)			<b>5833</b>	+	<b>10</b>
Children's fitness amount			<b>5838</b>	+	<b>11</b>
Children's fitness equipment amount (50% of amount from line 5838)			<b>5842</b>	+	<b>12</b>
Children's arts amount		(maximum \$500 per child)	<b>5841</b>	+	<b>13</b>
Back-to-school amount			<b>5846</b>	+	<b>14</b>
Education coaching amount			<b>5843</b>	+	<b>15</b>
Pension income amount		(maximum \$1,000)	<b>5836</b>	+	<b>16</b>
Caregiver amount (use the <i>Provincial Worksheet</i> )			<b>5840</b>	+	<b>17</b>
Disability amount (for self)					
(Claim <b>\$7,521</b> , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			<b>5844</b>	+	<b>18</b>
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i> )			<b>5848</b>	+	<b>19</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b>	+	<b>20</b>
Your tuition and education amounts [use and <b>attach</b> Schedule BC(S11)]			<b>5856</b>	+	<b>21</b>
Tuition and education amounts transferred from a child			<b>5860</b>	+	<b>22</b>
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule BC(S2)]			<b>5864</b>	+	<b>23</b>
Medical expenses:					
Amount from line 330 of your federal Schedule 1	<b>5868</b>		<b>24</b>		
Enter \$2,085 or 3% of line 236 of your return, whichever is <b>less</b> .	—		<b>25</b>		
Line 24 minus line 25 (if negative, enter "0")	=		<b>26</b>		
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i> )	<b>5872</b>	+	<b>27</b>		
Add lines 26 and 27.	<b>5876</b>	=		+	<b>28</b>
Add lines 1 to 23, and line 28.			<b>5880</b>	=	<b>29</b>
British Columbia non-refundable tax credit rate				×	<b>5.06%</b>
Multiply line 29 by line 30.			<b>5884</b>	=	<b>31</b>
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	×	5.06% =	<b>32</b>		
Amount from line 17 of your federal Schedule 9	×	14.7% =	<b>33</b>	+	
Add lines 32 and 33.	<b>5896</b>	=		+	<b>34</b>
Add lines 31 and 34.				=	<b>35</b>
Farmers' food donation tax credit:					
Enter the amount of qualifying gifts that have also been claimed on line 35.		×	25% = <b>5898</b>	+	<b>36</b>
Add lines 35 and 36.					
Enter this amount on line 49.			<b>British Columbia non-refundable tax credits 6150</b>	=	<b>37</b>

Continue on the next page.

## Step 2 – British Columbia tax on taxable income

Enter your **taxable income** from line 260 of your return.

38

Complete the appropriate column depending on the amount on line 38.

Enter the amount from line 38.

Line 39 minus line 40  
(cannot be negative)

Multiply line 41  
by line 42.

Add lines 43 and 44.

**British Columbia tax on taxable income**

Line 38 is \$38,210 or less	Line 38 is more than \$38,210 but not more than \$76,421	Line 38 is more than \$76,421 but not more than \$87,741	Line 38 is more than \$87,741 but not more than \$106,543	Line 38 is more than \$106,543	
– 0.00	– 38,210.00	– 76,421.00	– 87,741.00	– 106,543.00	39
=	=	=	=	=	40
× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	41
=	=	=	=	=	42
+ 0.00	+ 1,933.00	+ 4,875.00	+ 6,064.00	+ 8,375.00	43
=	=	=	=	=	44
=	=	=	=	=	45

## Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 45.

46

Enter your British Columbia tax on split income from Form T1206.

6151 +

• 47

Add lines 46 and 47.

=

48

Enter your British Columbia non-refundable tax credits from line 37.

49

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 +

• 50

British Columbia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 33.7% = 6154 +

• 51

Add lines 49 to 51.

=

▶ –

52

Line 48 minus line 52 (if negative, enter "0")

=

53

British Columbia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 33.7% =

+

54

Add lines 53 and 54.

=

55

Provincial foreign tax credit from Form T2036

–

56

Line 55 minus line 56 (if negative, enter "0")

=

57

### BC tax reduction

If your net income (line 236 of your return) is **less than \$31,647**, complete the following calculation.  
Otherwise, enter "0" on line 64 and continue on line 65.

Basic reduction

claim \$436

58

Enter your net income from line 236 of your return.

59

Base amount

– 19,400.00

60

Line 59 minus line 60 (if negative, enter "0")

=

61

Applicable rate

× 3.56%

62

Multiply line 61 by line 62.

=

▶ –

63

Line 58 minus line 63 (if negative, enter "0")

=

▶ –

64

Line 57 minus line 64 (if negative, enter "0")

=

65

Logging tax credit from Form FIN 542S or Form FIN 542P

–

66

Line 65 minus line 66 (if negative, enter "0")

=

67

Continue on the next page.

**Step 3 – British Columbia tax** *(continued)*

Enter the amount from line 67 on the previous page.

68

**British Columbia political contribution tax credit**

Enter your British Columbia political contributions made in 2016.

6040

69

Credit calculated for line 70 on the *Provincial Worksheet*

(maximum \$500)

—

70

Line 68 minus line 70 (if negative, enter "0")

=

71

**British Columbia employee investment tax credits**Enter your employee share ownership plan tax credit from Certificate **ESOP 20**.

6045

• 72

Enter your employee venture capital tax credit from Certificate **EVCC 30**.

6047

+

• 73

Add lines 72 and 73.

(maximum \$2,000)

=

▶ —

74

Line 71 minus line 74 (if negative, enter "0")

=

75

**British Columbia mining flow-through share tax credit**

Enter the tax credit amount calculated on Form T1231.

6881

—

• 76

Line 75 minus line 76 (if negative, enter "0")

Enter the result on line 428 of your return.

British Columbia tax

=

77

See the privacy notice on your return.