



British Columbia Tax

BC428
 T1 General – 2017

 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	5609		
Basic personal amount		claim \$10,208	5804		1
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,578)	5808	+	2
Spouse or common-law partner amount					
Base amount	9,614.00				
Minus: his or her net income from page 1 of your return	–				
Result: (if negative, enter "0")	=	(maximum \$8,740) ▶	5812	+	3
Amount for an eligible dependant					
Base amount	9,614.00				
Minus: his or her net income from line 236 of his or her return	–				
Result: (if negative, enter "0")	=	(maximum \$8,740) ▶	5816	+	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820	+	5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824	+	•6
(amount from line 310 of your federal Schedule 1)			5828	+	•7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832	+	•8
(amount from line 317 of your federal Schedule 1)			5829	+	•9
Volunteer firefighters' amount			5830	+	10
Search and rescue volunteers' amount			5845	+	11
Adoption expenses (amount from line 313 of your federal Schedule 1)			5833	+	12
Children's fitness amount			5838	+	13
Children's fitness equipment amount	(50% of amount from line 5838)		5842	+	14
Children's arts amount			5841	+	15
Education coaching amount			5843	+	16
Pension income amount	(maximum \$1,000)		5836	+	17
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840	+	18
Disability amount (for self)					
(Claim \$7,656 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			5844	+	19
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5848	+	20
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+	21
Your tuition and education amounts [use and attach Schedule BC(S11)]			5856	+	22
Tuition and education amounts transferred from a child			5860	+	23
Amounts transferred from your spouse or common-law partner [use and attach Schedule BC(S2)]			5864	+	24
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868		25		
Enter \$2,122 or 3% of line 236 of your return, whichever is less.	–		26		
Line 25 minus line 26 (if negative, enter "0")	=		27		
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5872	+	28		
Add lines 27 and 28.	5876	=	▶	+	29
Add lines 1 to 24, and line 29.			5880	=	30
British Columbia non-refundable tax credit rate			x	5.06%	31
Multiply line 30 by line 31.			5884	=	32
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	x 5.06% =		33		
Amount from line 17 of your federal Schedule 9	x 14.7% =	+	34		
Add lines 33 and 34.	5896	=	▶	+	35
Add lines 32 and 35.			=		36
Farmers' food donation tax credit:					
Enter the amount of qualifying gifts that have also been claimed on line 36.	x 25% =	5898	+		37
Add lines 36 and 37.					
Enter this amount on line 50.			British Columbia non-refundable tax credits 6150	=	38

Step 2 – British Columbia tax on taxable income

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

39

Complete the appropriate column depending on the amount on line 39.

Enter the amount from line 39.

Line 40 minus line 41
(cannot be negative)

Multiply line 42
by line 43.

Add lines 44 and 45.

British Columbia tax on taxable income

Line 39 is \$38,898 or less	Line 39 is more than \$38,898 but not more than \$77,797	Line 39 is more than \$77,797 but not more than \$89,320	Line 39 is more than \$89,320 but not more than \$108,460	Line 39 is more than \$108,460	
– 0,00	– 38,898,00	– 77,797,00	– 89,320,00	– 108,460,00	40
=	=	=	=	=	41
× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	42
=	=	=	=	=	43
+ 0,00	+ 1,968,00	+ 4,963,00	+ 6,173,00	+ 8,525,00	44
=	=	=	=	=	45
=	=	=	=	=	46

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 46.

47

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

6151 + 48

Add lines 47 and 48.

= 49

Enter your British Columbia non-refundable tax credits from line 38.

50

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + 51

British Columbia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 33.7% = 6154 + 52

Add lines 50 to 52.

▶ – 53

Line 49 minus line 53 (if negative, enter "0")

= 54

British Columbia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 33.7% = + 55

Add lines 54 and 55.

= 56

Provincial foreign tax credit from Form T2036

– 57

Line 56 minus line 57 (if negative, enter "0")

= 58

BC tax reduction

If your net income (line 236 of your return) is **less than \$32,221**, complete the following calculation.
Otherwise, enter "0" on line 65 and continue on line 66.

Basic reduction

claim \$444 59

Enter your net income from line 236 of your return.

60

Base amount

– 19,749,00 61

Line 60 minus line 61 (if negative, enter "0")

= 62

Applicable rate

× 3.56% 63

Multiply line 62 by line 63.

= ▶ – 64

Line 59 minus line 64 (if negative, enter "0")

= ▶ – 65

Line 58 minus line 65 (if negative, enter "0")

= 66

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

– 67

Line 66 minus line 67 (if negative, enter "0")

= 68

Continue on the next page.

Step 3 – British Columbia tax (continued)

Protected B when completed

Enter the amount from line 68 on the previous page.

69

British Columbia political contribution tax credit

Enter your British Columbia political contributions made in 2017.

6040

70

Credit calculated for line 71 on the *Provincial Worksheet*

(maximum \$500)

—

71

Line 69 minus line 71 (if negative, enter "0")

=

72

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate ESOP 20.

6045

• 73

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

6047

+

• 74

Add lines 73 and 74.

(maximum \$2,000)

=

—

75

Line 72 minus line 75 (if negative, enter "0")

=

76

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231.

6881

—

• 77

Line 76 minus line 77 (if negative, enter "0")

Enter the result on line 428 of your return.

British Columbia tax

=

78

See the privacy notice on your return.