



British Columbia Tax

BC428

T1 General – 2012

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 \$11,354	5804		1
Age amount (if born in 1947 or earlier) (use provincial worksheet)		(maximum \$4,356)	5808	+	2
Spouse or common-law partner amount					
Base amount	10,960	00			
Minus: his or her net income from page 1 of your return	—				
Result: (if negative, enter "0")	=		(maximum \$9,964)	▶ 5812	+
					3
Amount for an eligible dependant					
Base amount	10,960	00			
Minus: his or her net income from line 236 of his or her return	—				
Result: (if negative, enter "0")	=		(maximum \$9,964)	▶ 5816	+
					4
Amount for infirm dependants age 18 or older (use provincial worksheet)			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
Adoption expenses (amount from line 313 of your federal Schedule 1)			5833	+	10
Children's fitness amount (amount from line 365 of your federal Schedule 1)			5838	+	11
Children's arts amount (amount from line 370 of your federal Schedule 1)			5841	+	12
Pension income amount		(maximum \$1,000)	5836	+	13
Caregiver amount (use provincial worksheet)			5840	+	14
Disability amount (for self)					
(Claim \$7,285 or, if you were under 18 years of age, use the provincial worksheet)			5844	+	15
Disability amount transferred from a dependant (use provincial worksheet)			5848	+	16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+	17
Your tuition and education amounts [attach Schedule BC(S11)]			5856	+	18
Tuition and education amounts transferred from a child			5860	+	19
Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)]			5864	+	20
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868			21	
Enter \$2,020 or 3% of line 236 of your return, whichever is less.	—			22	
Line 21 minus line 22 (if negative, enter "0")	=			23	
Allowable amount of medical expenses for other dependants (use provincial worksheet)	5872	+		24	
Add lines 23 and 24.	5876	=		▶ +	25
Add lines 1 to 20, and line 25.			5880	=	26
British Columbia non-refundable tax credit rate			×	5.06%	27
Multiply line 26 by line 27.			5884	=	28
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		×	5.06% =	29	
Amount from line 347 of your federal Schedule 9		×	14.7% =	+	30
Add lines 29 and 30.	5896	=		▶ +	31
Add lines 28 and 31.					
Enter this amount on line 44.			British Columbia non-refundable tax credits	6150	=
					32

Go to Step 2 on the next page. ➔

Step 2 – British Columbia tax on taxable income

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

33

Complete the appropriate column depending on the amount on line 33.

Enter the amount from line 33.

Line 34 minus line 35
(cannot be negative)

Multiply line 36 by line 37.

Add lines 38 and 39.

Go to Step 3.

	Line 33 is \$37,013 or less	Line 33 is more than \$37,013 but not more than \$74,028	Line 33 is more than \$74,028 but not more than \$84,993	Line 33 is more than \$84,993 but not more than \$103,205	Line 33 is more than \$103,205	
						34
	0 00	37,013 00	74,028 00	84,993 00	103,205 00	35
	=	=	=	=	=	36
	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	37
	=	=	=	=	=	38
	+ 0 00	+ 1,873 00	+ 4,723 00	+ 5,874 00	+ 8,112 00	39
	=	=	=	=	=	40

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 40.

41

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

6151 + 42

Add lines 41 and 42.

= 43

Enter your British Columbia non-refundable tax credits from line 32.

44

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + 45

British Columbia overseas employment tax credit:

Amount calculated for line 46 on the *Provincial Worksheet*

6153 + 46

British Columbia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 33.7% = 6154 + 47

Add lines 44 to 47.

= 48

Line 43 minus line 48 (if negative, enter "0")

= 49

British Columbia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 33.7% = 50

Add lines 49 and 50.

= 51

Provincial foreign tax credit from Form T2036

= 52

Line 51 minus line 52

= 53

BC tax reduction

If your net income (line 236 of your return) is **less than \$30,507**, complete the following calculation.

Otherwise, enter "0" on line 60 and continue on line 61.

Basic reduction

claim \$403

54

Enter your net income from line 236 of your return.

Base amount

– 17,913 00

55

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

= 56

Applicable rate

× 3.2%

57

Multiply line 57 by line 58.

= 58

Line 54 minus line 59 (if negative, enter "0")

= 59

Line 53 minus line 60 (if negative, enter "0")

= 60

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

= 61

Line 61 minus line 62 (if negative, enter "0")

= 62

Continue on the next page. ➔

Step 3 – British Columbia tax (continued)

Protected B - when completed

Enter the amount from line 63 on the previous page.

64

British Columbia political contribution tax credit

Enter your British Columbia political contributions made in 2012.

6040

65

Credit calculated for line 66 on the *Provincial Worksheet*

(maximum \$500)

66

Line 64 minus line 66 (if negative, enter "0")

67

British Columbia employee investment tax credits

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

6045

68

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

6047

69

Add lines 68 and 69.

(maximum \$2,000)

70

Line 67 minus line 70 (if negative, enter "0")

71

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231.

6881

72

Line 71 minus line 72 (if negative, enter "0")

Enter the result on line 428 of your return.

British Columbia tax

73

5010-C

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Protected B - when completed



Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule BC(S2)
T1 General – 2012

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below.
Attach a copy of this schedule to your return.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form BC428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form BC428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

If, at the end of the year, your spouse or common-law partner was not a resident of British Columbia, special rules may apply. For more information, contact the Canada Revenue Agency.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2012):

If his or her net income is \$32,424 or less, enter \$4,356.

Otherwise, enter the amount from line 5808 of his or her Form BC428.

5902

1

Pension income amount:

Enter the amount from line 5836 of his or her Form BC428.

(maximum \$1,000) 5905

2

Disability amount:

Enter the amount from line 5844 of his or her Form BC428.

5907

3

Tuition and education amounts: Enter the provincial amount designated to you as shown on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

5909

4

Add lines 1 to 4.

5

Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return.

6

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5833, 5838, and 5841 of his or her Form BC428, plus line 13 of his or her Schedule BC(S11).

7

His or her adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

5912

8

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 5864 of your Form BC428.

Provincial amounts transferred from
your spouse or common-law partner

9

5010-S2

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