

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.

Note: Line 4 **cannot** be negative.

Line 1 is \$42,184 or less	Line 1 is more than \$42,184 but not more than \$84,369	Line 1 is more than \$84,369 but not more than \$96,866	Line 1 is more than \$96,866 but not more than \$117,623	Line 1 is more than \$117,623 but not more than \$159,483	Line 1 is more than \$159,483 but not more than \$222,420	Line 1 is more than \$222,420	
– 0.00	– 42,184.00	– 84,369.00	– 96,866.00	– 117,623.00	– 159,483.00	– 222,420.00	2
=	=	=	=	=	=	=	3
× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	× 16.8%	× 20.5%	4
=	=	=	=	=	=	=	5
+ 0.00	+ 2,134.51	+ 5,382.76	+ 6,694.94	+ 9,245.98	+ 15,399.40	+ 25,972.81	6
=	=	=	=	=	=	=	7
							8

Enter the amount from line 8 on line 54 and continue on line 9.

Part B – British Columbia non-refundable tax credits

Internal use **56090**

Basic personal amount	Claim \$11,070	58040		9
Age amount (if you were born in 1956 or earlier) (use Worksheet BC428)	(maximum \$4,964)	58080	+	10
Spouse or common-law partner amount:				
Base amount	10,427.00			11
Your spouse's or common-law partner's net income from line 23600 of their return	–			12
Line 11 minus line 12 (if negative, enter "0")	(maximum \$9,479)	58120	=	13
Amount for an eligible dependant:				
Base amount	10,427.00			14
Your eligible dependant's net income from line 23600 of their return	–			15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$9,479)	58160	=	16
British Columbia caregiver amount (use Worksheet BC428)		58175	+	17
Add lines 9, 10, 13, 16 and 17.			=	18
CPP or QPP contributions:				
Amount from line 30800 of your return	58240		•	19
Amount from line 31000 of your return	58280	+		20
Employment insurance premiums:				
Amount from line 31200 of your return	58300	+		21
Amount from line 31217 of your return	58305	+		22
Volunteer firefighters' amount	58315	+		23
Search and rescue volunteers' amount	58316	+		24
Add lines 19 to 24.			=	25
Adoption expenses		58330	+	26
Add lines 18, 25, and 26.			=	27

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Part C – British Columbia tax

British Columbia tax on taxable income from line 8					54
British Columbia tax on split income (complete Form T1206)	61510	+			•55
Line 54 plus line 55		=			56
British Columbia non-refundable tax credits from line 53				57	
British Columbia dividend tax credit (use Worksheet BC428)	61520	+			•58
British Columbia minimum tax carryover:					
Amount from line 40427 of your return		×	33.7% =	61540	•59
Add lines 57 to 59.		=			▶ 60
Line 56 minus line 60 (if negative, enter "0")		=			61
British Columbia additional tax for minimum tax purposes:					
Amount from line 118 of Form T691		×	33.7% =		62
Line 61 plus line 62		=			63
Provincial foreign tax credit (complete Form T2036)		-			64
Line 63 minus line 64 (if negative, enter "0")		=			65

British Columbia tax reduction

If your net income from line 23600 of your return is **\$34,929 or more**, enter "0" on line 72 and continue on line 73. If it is **less than \$34,929**, complete the following calculation:

Basic reduction	Claim \$481				66
Enter your net income from line 23600 of your return.				67	
Base amount	-	21,418.00		68	
Line 67 minus line 68 (if negative, enter "0")	=			69	
Applicable rate	×	3.56%		70	
Line 69 multiplied by the percentage from line 70	=			▶ 71	
Line 66 minus line 71 (if negative, enter "0")				72	
	British Columbia tax reduction	=		▶ 73	
Line 65 minus line 72 (if negative, enter "0")		=			74
British Columbia logging tax credit from Form FIN 542S or Form FIN 542P		-			75
Line 73 minus line 74 (if negative, enter "0")		=			76
British Columbia political contributions made in 2021	60400				77
British Columbia political contribution tax credit (use Worksheet BC428)		(maximum \$500)			78
Line 75 minus line 77 (if negative, enter "0")		=			
British Columbia employee share ownership plan tax credit from Certificate ESOP 20	60450			•79	
British Columbia employee venture capital corporation tax credit from Certificate EVCC 30	60470	+		•80	
Total ESOP and EVCC credits:					
Line 79 plus line 80	(maximum \$2,000)	=		▶ 81	
Line 78 minus line 81 (if negative, enter "0")		=			82
British Columbia mining flow-through share tax credit (complete Form T1231)	68810	-			•83
Line 82 minus line 83 (if negative, enter "0")					
Enter this amount on line 42800 of your return.	British Columbia tax	=			84

See the privacy notice on your return.