

Summary

Buddy-Chapter 4 Problem

Total income		
Employment *	101	16,500
Old Age Security	113	
CPP/QPP benefits	114	
Other pensions	115	
Split-pension amount	116	
Universal Child Care Benefit	117	
Employment Insurance	119	
Taxable dividends	120	
Interest	121	
Limited partnership	122	
RDSP	125	
Rental	126	
Taxable capital gains	127	
Support payments	128	
RRSP	129	
Other	130	
Self-employment *	135	
Workers' compensation and social assistance	147	
Total income	150	16,500

Net income		
RPP	207	
RRSP *	208	
Split-Pension Deduction	210	
Union and professional dues	212	
UCCB repayment	213	
Child care expenses	214	
Disability supports deduction	215	
Business investment loss	217	
Moving expenses	219	
Support payments	220	
Carrying charges and interest	221	
CPP/QPP/PIPP *	222	
Exploration and development	224	
Employment expenses	229	
Social benefits repayment	235	
Other deductions *	231	
Net income	236	16,500

Taxable income		
Canadian Forces personnel	244	
Security options deductions	249	
Other payments deduction	250	
Losses of other years *	251	
Capital gains deduction	254	
Northern residents	255	
Additional deductions	256	
Taxable income	260	16,500

2019 Estimated		
GST/HST credit		1,345 00
Provincial tax credit		470 00
Child Tax Benefit		
RRSP contribution limit		2,970 00

* More than one line is considered

2018 Tax Summary (Federal)

Buddy-Chapter 4 Problem

Non-refundable tax credits		
Basic personal amount	300	11,809
Age amount	301	7,333
Spouse / eligible dependant *	303	8,609
Family caregiver amount	367	
Infirm/caregiver *	304	6,986
CPP/QPP/PIPP/EI *	308	274
Volunteer firefighters' amount*	362	
Canada employment amount	363	1,195
Home accessibility expenses	398	5,800
Home buyers' amount *	369	
Adoption expenses	313	
Pension income amount	314	
Disability amount	316	
Transfers *	318	8,235
Interest on student loans	319	
Tuition / education	323	
Medical expenses	332	3,430
Credit at 15%	338	8,051
Donations and gifts	349	
Non-refundable tax credits	350	8,051

Total payable		
Federal tax	404	2,475
Non-refundable tax credits	350	8,051
Dividend tax credit	425	
Min. tax carry-over/other *	426	
Basic federal tax	429	

Non resident surtax		
Foreign tax credits / other	405	
Federal tax	406	
Political/inv. tax credit/other *	410	
Labour-sponsored tax credit	414	
Alternative minimum tax	417	
WITB Prepayment (RC210)	415	
Special Taxes	418	
Net federal tax	420	
CPP contributions payable	421	
EI self-employment	430	
Social benefits repayment	422	
Provincial/territorial tax	428	
Total payable	435	

Total credits		
Income tax deducted *	437	500
QC or YT abatement *	440	
CPP/EI overpayment *	448	20
Climate action incentive	449	
Medical expense supplement	452	858
WITB (Schedule 6)	453	1,624
Other credits *	454	
GST/HST rebate	457	
School supply credit	469	
Instalments	476	4,000
Provincial tax credits	479	116
Total credits	482	7,117

Balance owing (refund)	(7,117)
Combined balance (refund)	(7,117)

Canada Revenue
AgencyAgence du revenu
du Canada**2018****Income Tax and Benefit Return****Step 1 – Identification and other information**

BC 7

Identification

Print your name and address below.

First name and initial

Buddy-Chapter 4 Problem

Last name

Musician

Mailing address: Apt No. – Street No. Street name

111 WWW Street

PO Box

RR

City

Vancouver

Prov./Terr.

BC

Postal code

V4H 3W4

Email addressBy providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** under Step 1 in the guide.

Enter an email address: _____

Information about your residenceEnter your province or territory of
residence on **December 31, 2018**:

British Columbia

Enter the province or territory where
you **currently** reside if it is not the
same as your mailing address above:If you were self-employed in 2018,
enter the province or territory where
your business had a permanent establishment:

British Columbia

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in
2018, enter the date of:

Month/Day

entry _____

or

Month/Day

departure _____

Information about you

Enter your social insurance number (SIN):

527 000 061

Enter your date of birth:

Year/Month/Day

1950-08-28

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒☐**Is this return for a deceased person?**If this **return** is for a **deceased**

Year/Month/Day

person, enter the date of death:**Marital status**Tick the box that applies to your marital status on
December 31, 2018:

1

☒ Married

2

☐ Living common-law

3

☐ Widowed

4

☐ Divorced

5

☐ Separated

6

☐ Single**Information about your spouse or****common-law partner** (if you ticked box 1 or 2 above)

Enter their SIN:

527 000 129

Enter their first name:

Natasha

Enter their net income for 2018

to claim certain credits:

3,200.00

Enter the amount of universal child care
benefit (UCCB) from line 117

of their return:

Enter the amount of UCCB repayment

from line 213 of their return:

Tick this box if they were self-employed in 2018:

1 ☐**Do not use this area**

Do not use this area	172			171				

Residency information for tax administration agreementsDid you reside on **Nisga'a Lands** on December 31, 2018?Yes ☐ 1No ☒ 2If **yes**, are you a citizen of the **Nisga'a Nation**?Yes ☐ 1No ☐ 2**Elections Canada** (For more information, see "Elections Canada" under Step 1, in the guide.)

A) Do you have Canadian citizenship?

Yes ☒ 1No ☐ 2

If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors?

Yes ☒ 1No ☐ 2

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, registered political parties, and candidates at election time.

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2018, was more than CAN\$100,000?

266Yes ☐ 1No ☒ 2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement, and attach it to your return. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

Step 2 - Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)		101	16,500	00
Commissions included on line 101 (box 42 of all T4 slips)	102			
Wage loss replacement contributions (See line 101 in the guide.)	103			
Other employment income		104		
Old age security pension (box 18 of the T4A(OAS) slip)		113		
CPP or QPP benefits (box 20 of the T4A(P) slip)		114		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152			
Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)		115		
Elected split-pension amount (Get and complete Form T1032)		116		
Universal child care benefit (See the RC62 slip.)		117		
UCCB amount designated to a dependant	185			
Employment insurance and other benefits (box 14 of the T4E slip)		119		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)		120		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180			
Interest and other investment income (Complete the Worksheet for the return.)		121		
Net partnership income: limited or non-active partners only		122		
Registered disability savings plan income (box 131 of the T4A slip)		125		
Rental income	Gross 160		Net 126	
Taxable capital gains (Complete Schedule 3.)		127		
Support payments received	Total 156		Taxable amount 128	
RRSP income (from all T4RSP slips)		129		
Other income	Specify:	130		
Self-employment income				
Business income	Gross 162		Net 135	
Professional income	Gross 164		Net 137	
Commission income	Gross 166		Net 139	
Farming income	Gross 168		Net 141	
Fishing income	Gross 170		Net 143	
Workers' compensation benefits (box 10 of the T5007 slip)	144			
Social assistance payments	145			
Net federal supplements (box 21 of the T4A(OAS) slip)	146			
Add lines 144, 145, and 146 (See line 250 on this return.)			147	
Add lines 101, 104 to 143, and 147.		This is your total income.	150	16,500 00

Attach only the documents (schedules, information slips, forms, or receipts) **requested** to support any claim or deduction. Keep all other supporting documents.

Step 3 - Net income

Enter your total income from line 150.	150	16,500	00
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and attach receipts.)	208		
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (Get and complete Form T1032.)	210		
Annual union, professional, or like dues (box 44 of all T4 slips and receipts)	212		
Universal child care benefit repayment (box 12 of all RC62 slips)	213		
Child care expenses (Get and complete Form T778.)	214		
Disability supports deduction (Get and complete Form T929.)	215		
Business investment loss	Gross 228	Allowable deduction 217	
Moving expenses (Get and complete Form T1-M.)		219	
Support payments made	Total 230	Allowable deduction 220	
Carrying charges and interest expenses (Complete the Worksheet for the return.)		221	
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		222	
Exploration and development expenses (Get and complete Form T1229.)		224	
Other employment expenses		229	
Clergy residence deduction (Get and complete Form T1223.)		231	
Other deductions	Specify:	232	
Add lines 207 to 224, 229, 231, and 232.		233	
Line 150 minus line 233 (if negative, enter "0")		234	16,500 00
Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)		235	
Line 234 minus line 235 (if negative, enter "0")		236	16,500 00

Step 4 - Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Security options deductions	249		
Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, see line 250 in the guide.)	250		
Limited partnership losses of other years	251		
Non-capital losses of other years	252		
Net capital losses of other years	253		
Capital gains deduction (Get and complete Form T657.)	254		
Northern residents deductions (Get and complete Form T2222.)	255		
Additional deductions	Specify:	256	
Add lines 244 to 256.		257	
Line 236 minus line 257 (if negative, enter "0")		260	16,500 00

Step 5 - Federal tax

Complete Schedule 1 to calculate your federal tax.

Step 6 – Provincial or territorial tax

Complete Form 428 to calculate your provincial tax.

Step 7 - Refund or balance owing

Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0".)	420	0	00
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	421		
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)	430		
Social benefits repayment (amount from line 235)	422		
Provincial or territorial tax (Attach Form 428, even if the result is "0".)	428		
Add lines 420, 421, 430, 422, and 428.	This is your total payable.		435 0 00 •
Total income tax deducted (amounts from all Canadian slips)	437	500	00 •
Refundable Quebec abatement (See line 440 in the guide.)	440		•
CPP overpayment (See line 308 in the guide.)	448		•
Employment insurance overpayment (See line 312 in the guide.)	450	20	00 •
Refundable medical expense supplement (Complete the Worksheet for the return.)	452	857	50 •
Working income tax benefit (WITB) (Complete Schedule 6.)	453	1,623	81 •
Refund of investment tax credit (Get and complete Form T2038(IND).)	454		•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	456		•
Employee and partner GST/HST rebate (Get and complete Form GST370.)	457		•
Eligible educator school supply tax credit			
Supplies expenses (maximum \$1000) 468 X 15 00 % = 469			•
Tax paid by instalments	476	4,000	00 •
Provincial or territorial credits (Complete Form 479, if it applies.)	479	116	00 •
Add lines 437 to 457, and 469 to 479.	These are your total credits.		482 7,117 31 ▶ 7,117 31
Line 435 minus line 482	This is your refund or balance owing.		(7,117 31)

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.
Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Refund **484** 7,117 31 •

Balance owing **485** •

For more information on how to make your payment, see line 485 in the guide or go to canada.ca/payments. Your payment is due no later than April 30, 2019.

Direct deposit - Enrol or update

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number	Institution number	Account number
460	461	462
(5 digits)	(3 digits)	(maximum 12 digits)

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

Sign here

It is a serious offence to make a false return.

Telephone number: (604) 111-1111

Date 2019-01-18

If this return was completed by a tax professional, tick the applicable box and provide the following information:

490 Was a fee charged? Yes ☒ 1 No ☐ 2

489 EFILE number (if applicable): C3099

Name of tax professional:

Telephone number: () -

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to canada.ca/cra-info-source, Personal Information Bank CRA PPU 005.

Do not use

487

488

486

T1-2018**Federal Tax****Schedule 1**

This schedule represents **Step 5** in completing your return. Complete this schedule and **attach** it to your return.

Claim only the credits that apply to you.

The Income Tax and Benefit Guide may have additional information for certain lines.

Step A – Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300	11,809	00	1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.) (maximum \$7,333)		301	7,333	00	2
Spouse or common-law partner amount (Complete Schedule 5)		303	8,609	00	3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5)		304			4
Amount for an eligible dependant (Complete schedule 5)		305			5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5)		307	6,986	00	6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children born for whom you are claiming this amount	352 x \$ 2,182 =	367			7
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		308			• 8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310			• 9
Employment Insurance premiums: through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312	273	90	• 10
on self-employment and other eligible earnings (Complete Schedule 13)		317			• 11
Volunteer firefighters' amount		362			12
Search and rescue volunteers' amount		395			13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.) (maximum \$1,195)		363	1,195	00	14
Home accessibility expenses (Complete the Worksheet for Schedule 1.) (maximum \$10,000)		398	5,800	00	15
Home buyers' amount		369			16
Adoption expenses		313			17
Pension income amount (Complete the Worksheet for Schedule 1) (maximum \$2,000)		314			18
Disability amount (for self) (claim \$8,235 , or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316			19
Disability amount transferred from a dependant (use the Worksheet for schedule 1.)		318	8,235	00	20
Interest paid on your student loans (See Guide P105.)		319			21
Your tuition, education, and textbook amounts (Complete Schedule 11)		323			22
Tuition amount transferred from a child		324			23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2)		326			24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later	330 2,800		00		25
Enter \$2,302 or 3% of line 236 of your return, whichever is less .			495	00	26
Line 25 minus line 26 (if negative, enter "0")			2,305	00	27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)	331 1,125		00		28
Add lines 27 and 28.			3,430	00	▶ 29
Add lines 1 to 24, and line 29.		335	53,670	90	30
Federal non-refundable tax credit rate				15 %	31
Multiply line 30 by line 31.		338	8,050	64	32
Donations and gifts (Complete Schedule 9)		349			33
Add lines 32 and 33.					
Enter this amount on line 46.	Total federal non-refundable tax credits	350	8,050	64	34

Step B - Federal tax on taxable incomeEnter your **taxable income** from line 260 of your return.16,500|00 **35**

Complete the appropriate column depending on the amount on line 35.	Line 35 is \$46,605 or less	Line 35 is more than \$46,605 but not more than \$93,208	Line 35 is more than \$93,208 but not more than \$144,489	Line 35 is more than \$144,489 but not more than \$205,842	Line 35 is more than \$205,842	
Enter the amount from line 35.	16,500 00					36
		46,605 00	93,208 00	144,489 00	205,842 00	37
Line 36 minus line 37 (cannot be negative)	16,500 00					38
	x 15 %	x 20.5 %	x 26 %	x 29 %	x 33 %	39
Multiply line 38 by line 39.	2,475 00					40
	0 00	6,991 00	16,544 00	29,877 00	47,670 00	41
Add lines 40 and 41.	2,475 00					42

Step C - Net federal tax

Enter the amount from line 42		2,475 00	43
Federal tax on split income (Get and complete Form T1206)	424		• 44
Add lines 43 and 44.	404	2,475 00	▶ 2,475 00 45
Enter your total federal non-refundable tax credits from line 34 on the previous page.	350	8,050 64	46
Federal dividend tax credit (See line 425 in the guide.)	425		• 47
Minimum tax carryover (Get and complete Form T691)	427		• 48
Add lines 46, 47, and 48.		8,050 64	▶ 8,050 64 49
Line 45 minus line 49 (if negative, enter "0")		Basic federal tax 429	50
Federal foreign tax credit (Get and complete Form T2209)		405	51
Line 50 minus line 51 (if negative, enter "0")		Federal tax 406	0 00 52
Total federal political contributions (attach receipts)	409	53	
Federal political contribution tax credit Complete the Worksheet for Schedule 1	(maximum \$650) 410		• 54
Investment tax credit (Get and complete Form T2038(IND))	412		• 55
Labour-sponsored funds tax credit (see lines 413 and 414 in the guide)			
Net cost of shares of a provincially registered fund	413	Allowable credit 414	• 56
Add lines 54, 55, and 56.	416		▶ 57
Federal logging tax credit			
Line 52 minus line 57 (if negative, enter "0")			
If you have an amount on line 44 above, see Form T1206.		417	58
Working income tax benefit advance payments received (box 10 of the RC210 slip)		415	• 59
Special taxes (see line 418 in the guide)		418	60
Add lines 58, 59, and 60.			
Enter this amount on line 420 of your return.		Net federal tax 420	0 00 61

Complete Form 428 to calculate provincial or territorial tax.

T1-2018**Amounts for Spouse or Common-Law Partner
and Dependants****Schedule 5**

Complete this schedule and **attach** it to your return to claim an amount on line 303, 304, 305, or 307 of your Schedule 1. For more information, see the corresponding line number in the Income Tax and Benefit Guide.

Line 303 - Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2018?

Month/Day

If **yes**, tick this box ☒ **5522** and enter the date of the change. ▶

Base amount

11,809|00 1

If you are entitled to the **Canada caregiver amount** for your spouse or common-law partner, enter \$2,182 (see the "Canada caregiver amount" under Step 5 in the guide and line 304 below).

5109+ 2

Add lines 1 and 2.

= 11,809|00 3

Spouse's or common-law partner's net income from page 1 of your return

- 3,200|00 4

Line 3 minus line 4 (if negative, enter "0").

Enter this amount on line 303 of your Schedule 1.

= 8,609|00 5

Line 304 - Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older

Complete this calculation **only** if you entered \$2,182 on line 5109 or line 5110 of this schedule for a person whose **net income is between \$7,005 and \$23,391**.

Base amount

23,391|00 1

Net income of this person (line 236 of his or her return)

- 2

Line 1 minus line 2 (if negative, enter "0")

(maximum \$6,986)

= 3

If you claimed this person on line 303 or 305 of your Schedule 1, enter the amount you claimed.

- 4

Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")

Enter this amount on line 304 of your Schedule 1.

= 5

Line 305 - Amount for an eligible dependant

Did your marital status change to married or common-law in 2018?

Month/Day

If **yes**, tick this box ☒ **5529** and enter the date of the change. ▶

Provide the requested information and complete the following calculation for this dependant.

First and last name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Address:		N/A	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Base amount

11,809|00 1

If you are entitled to the **Canada caregiver amount** for your dependant (**other than** your infirm child under 18 years of age), enter \$2,182 (see "Canada caregiver amount" under Step 5 in the Guide, read the note below, and see line 304 above).

5110+ 2

Add lines 1 and 2.

= 11,809|00 3

Dependant's net income (line 236 of his or her return)

5106- 4

Line 3 minus line 4 (if negative, enter "0").

Enter this amount on line 305 of your Schedule 1.

= 5

Note: If the dependant is your or your spouse's or common-law partner's infirm child under 18 years of age, you **must** claim the Canada caregiver amount on line 367, **not** on line 5110.

Line 307 – Canada caregiver amount for other infirm dependants age 18 or older

(attach a separate sheet if you need more space)

Provide the requested information and complete the following calculation for each dependant.

First and last name: Eunice Musician	Year of birth	Relationship to you
Address:	1931	Mother

Base amount

23,391|00 1

Infirm dependant's net income (line 236 of his or her return)

- 9,500|00 2

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)

= 6,986|00 3

Enter on line 307 of your Schedule 1 the **total** amount you are claiming for all dependants.

Enter the **total** number of dependants for whom you are claiming an amount at line 307 of your Schedule 1.

5112 1

T1-2018**Working Income Tax Benefit**

The working income tax benefit (WITB) is for low-income individuals and families who have earned income from employment or business.

The WITB consists of a basic amount and a disability supplement.

Complete this schedule and **attach** it to your return to claim the WITB if you meet all of the following conditions in 2018:

- you were a resident of Canada throughout the year
- you earned income from employment or business
- at the end of the year, you were 19 years of age or older or you resided with your spouse or common-law partner or your child

You cannot claim the WITB in 2018 if **any** of the following apply to you:

- you were enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless you had an eligible dependant at the end of the year
- you were confined to a prison or similar institution for a period of at least 90 days during the year

Notes: If you were married or living in a common-law relationship but did not have an **eligible spouse** (defined below) or an **eligible dependant** (defined below), complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2018.

Eligible spouse – For the purpose of the WITB, an eligible spouse is a person who meets **all** the following conditions:

- was your spouse or common law partner on December 31, 2018
- was a resident of Canada throughout 2018
- was not enrolled as a full time student at a designated educational institution for a total of more than 13 weeks in the year, unless they had an eligible dependant at the end of the year
- was not confined to a prison or similar institution for a period of at least 90 days during the year
- was not exempt from income tax in Canada for a period in the year when the person was an officer or servant of another country, such as a diplomat, or a family member or employee of such a person at any time in the year

Eligible dependant – For the purpose of the WITB, an eligible dependant is a person who meets all the following conditions:

- was your or your spouse's or common law partner's child
- was under 19 years of age and lived with you on December 31, 2018
- was not eligible for the WITB for 2018

Complete Step 1 on the next page.

The WITB is calculated based on the following amounts:

- working income (calculated in Step 1 - Part A)
- your adjusted family net income (calculated in Step 1 - Part B)

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$20,918	less than \$30,043
WITB disability supplement (you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	less than \$24,366	less than \$33,487
WITB disability supplement (you had an eligible spouse and both of you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	not applicable	less than \$36,952

Step 1 - Calculating your working income and adjusted family net incomeDo you have an eligible dependant? **381** Yes ☒ 1 No ☐ 2Do you have an eligible spouse? **382** Yes ☒ 1 No ☐ 2**Part A - Working income**

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2018. Otherwise, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return	16,500 00 3	3
Taxable part of scholarship income reported on line 130	383 4	384 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses and income from a communal organization)	5	3,200 00 5
Tax-exempt part of working income earned on a reserve (see note below) or an allowance received as an emergency volunteer	385 6	386 6
Add lines 3 to 6. Enter the amount even if the result is "0".	16,500 00 7	387 3,200 00 7
Add the amounts from line 7 in columns 1 and 2. Enter this amount on line 16 on the next page.	Working income 19,700 00 8	

Note: This includes the tax exempt part of employment income, other employment income, business income (excluding losses), and scholarship income earned on a reserve.You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 above) is more than \$4,750.If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 above) must be more than \$2,295.**Part B - Adjusted family net income**

Net income amount from line 236 of the return	16,500 00 9	3,200 00 9
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income, or an allowance received as an emergency volunteer	388 10	389 10
Total of universal child care benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included on line 232 of the return)	11	11
Add lines 9, 10, and 11.	16,500 00 12	3,200 00 12
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)	13	13
Line 12 minus line 13 (if negative, enter "0")	16,500 00 14	390 3,200 00 14
Add the amounts from line 14 in columns 1 and 2. Enter this amount on line 23 and line 35 on the next page.	Adjusted family net income 19,700 00 15	

If your adjusted family net income is **less** than the amount specified in the **chart on the previous page**, you need to continue completing this form to find out if you are entitled to the WITB.If your adjusted family net income is **more** than the amount specified in the **chart on the previous page**, you are not entitled to the WITB.Are you claiming the basic WITB? **391** Yes ☒ 1 No ☐ 2If **yes**, complete Step 2 on the next page.If you are eligible for the disability tax credit, do you want to claim the WITB disability supplement amount? **392** Yes ☐ 1 No ☒ 2If **yes**, complete Step 3 on the next page.Is your eligible spouse eligible for the disability tax credit for themselves? **394** Yes ☐ 1 No ☒ 2If **yes**, your eligible spouse must complete steps 1 and 3 on a separate Schedule 6.

Step 2 - Calculating your basic WITB

If you had an eligible spouse, **only one of you** can claim the basic WITB. However, the person who received the WITB advance payments for 2018 is the person who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one person** can claim the basic WITB for that eligible dependant.

Working income amount from line 8 on the previous page	19,700	00	16		
Base amount	4,750	00	17		
Line 16 minus line 17 (if negative, enter "0")	14,950	00	18		
Rate	19.40	%	19		
Multiply line 18 by line 19.	2,900	30	20		
If you had neither an eligible spouse nor an eligible dependant, enter \$1,218.	1,932	00	21		
If you had an eligible spouse or an eligible dependant, enter \$1,932.	1,932	00	21		
Enter the amount from line 20 or line 21, whichever is less .	1,932	00	21	1,932	00 22
Adjusted family net income amount from line 15 on the previous page	19,700	00	23		
Base amount: If you had neither an eligible spouse nor an eligible dependant, enter \$13,160.	17,737	00	24		
If you had an eligible spouse or an eligible dependant, enter \$17,737.	17,737	00	24		
Line 23 minus line 24 (if negative, enter "0")	1,963	00	25		
Rate	15.70	%	26		
Multiply line 25 by line 26.	308	19	27	308	19 27
Line 22 minus line 27 (if negative, enter "0")				1,623	81 28
Enter the amount from line 28 on line 453 of your return unless you complete Step 3 .					

Step 3 - Calculating your WITB disability supplement

If you had an eligible spouse and **one of you** is eligible for the disability tax credit, that person **should** claim both the basic WITB and the WITB disability supplement. If you had an eligible spouse and **both** of you are eligible for the disability tax credit, **only one of you** can claim the basic WITB. However, **each** of you must claim the WITB disability supplement on a separate Schedule 6.

Amount from line 7 in column 1 on the previous page.			29		
Base amount	2,295	00	30		
Line 29 minus line 30 (if negative, enter "0")			31		
Rate	21.00	%	32		
Multiply line 31 by line 32.			33		
Enter the amount from line 33 or \$589, whichever is less .			33		34
Adjusted family net income amount from line 15 on the previous page			35		
Base amount: If you had neither an eligible spouse nor an eligible dependant, enter \$20,901.	30,022	00	36		
If you had an eligible spouse or an eligible dependant, enter \$30,022.	30,022	00	36		
Line 35 minus line 36 (if negative, enter "0")			37		
Rate: If you had an eligible spouse and they are also eligible for the disability tax credit, enter 8.5%. Otherwise, enter 17%.	17.00	%	38		
Multiply line 37 by line 38.			39		39
Line 34 minus line 39 (if negative, enter "0")			40		40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			41	1,623	81 41
Add lines 40 and 41.			42		
Enter this amount on line 453 of your return.			42	1,623	81 42

Donations

Charitable donations

Charitable donations details

Name of organization	Amount paid
Planned Parenthood Of Canada	3,000 00
Reported on slips	Claim: Own slips
Total current year donations	3,000 00

Donations to U.S. organizations

Name of organization	Amount paid
Total current year donations	<NIL>

Other gifts

Donations made to government entities

Donations made to prescribed universities outside Canada.

Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.

Donations made to a registered museum or cultural organization.

Community Food Program Donation (Farmers)

Charitable donations summary

	U.S.	Canadian	Total
Total current year donations		3,000 00	
Other gifts			
Unclaimed donations from 2014 - 2017			
Unclaimed donations from 2013	+	+	
Total charitable donations	A =	= 3,000 00	3,000 00
Net income	B	16,500 00	
75% of line B	C =	= 12,375 00	
Gifts of depreciable property	D		
Taxable capital gains minus capital gains deduction on gifts of capital property	E +	+	
Add lines D and E	F =	=	
25% of line F	G +	+	
Add lines C and G	H =	= 12,375 00	
Allowable U.S. donations	I	-	
Total donations limit	J =	= 12,375 00	12,375 00
Allowable charitable donations			
(least of lines A, J or amount required to reduce federal tax to zero)			
Charitable donations available for carryforward		3,000 00	3,000 00

Charitable donation carryforward - Canadian

Year	Beginning balance	Claimed in 2018	Ending balance
2013			
2014			
2015			
2016			
2017			
2018			3,000 00
Totals			3,000 00

Donations

Charitable donations

Cultural and ecological gifts (pre-February 11, 2014) carryforward

Year	Beginning balance		Claimed in 2018		Ending balance	
2013						
2014						
2015						
2016						
2017						
2018						
Totals						

Ecological gifts (post-February 10, 2014) carryforward

Year	Beginning balance		Claimed in 2018		Ending balance	
2008						
2009						
2010						
2011						
2012						
2013						
2014						
2015						
2016						
2017						
2018						
Totals						

T1-2018 Home Accessibility Expenses

Complete this chart if you had eligible home accessibility expenses and you are claiming this credit.
For more information, go to line 398 in the guide.

Do not attach it to the return you send us.

Date of sales slip or contract	Supplier or contractor		Description	Amount paid (including all applicable taxes)	
	Name	GST/HST No. (if applicable)			
2018-01-13	Fred Nesbitt		Install ramps	+ 5,800.00	
				+	
Total eligible expenses				= 5,800.00	1
Enter \$10,000 or the amount from line 1, whichever is less.				5,800.00	2
Enter the amount claimed on line 398 of Schedule 1 by other qualifying individuals.				-	3
Line 2 minus line 3					
Enter this amount on line 398 of your Schedule 1.				= 5,800.00	4
Home accessibility expenses					



Worksheet BC428

2018

Protected B when completed

Use the following charts to calculate the amounts to report on Form BC428, British Columbia Tax.

Keep this worksheet for your records. **Do not attach it to your return.**

Line 5808 – Age amount (if born in 1953 or earlier)

If the amount from line 236 of your return is:

- **\$34,757 or less**, enter \$4,669 on line 5808 of your Form BC428
- **more than \$65,884**, enter "0" on line 5808 of your Form BC428

Otherwise, complete the following calculation:

Maximum amount

Amount from line 236 of your return

16,500 00

2

Income threshold

34,757 00

3

Line 2 minus line 3 (if negative, enter "0")

4

Applicable rate

15 00 %

5

Multiply line 4 by line 5.

6

Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form BC428.

4,669 00 1

4,669 00 7

Enter this amount on line 5808 of Form BC428.

Line 5817 – British Columbia caregiver amount

Complete this calculation for each dependant.

Base amount

19,975 00 1

Dependant's net income (line 236 of their return)

9,500 00 2

Line 1 minus line 2 (if negative, enter "0")

(maximum \$4,556)

4,556 00 3

If you claimed this dependant on lines 5812 or 5816, enter the amount claimed.

4

Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")

4,556 00 5

If you are claiming this amount for more than one dependant, enter the total amount on line 5817 of Form BC428.

Complete this calculation for each dependant.

	Date of birth	Relationship to you	Net income in 2018	Nature of infirmity	Allowable amount	Amount of claim
Spouse						
Last Name						
First Name		N/A				
Other Dependants						
Last Name	Musician					
First Name	Eunice	1931-04-10	Mother	9,500.00 blind	4,556 00	4,556 00
Total amount for all dependants.					4,556 00	
Enter, on line 5817 of Form BC428, the total amount claimed for all dependants.						4,556 00

Line 5830 – Volunteer firefighters' amount

Do you wish to claim this credit?

☐ Yes

☒ No

Volunteer firefighters' amount

Line 5833 – Adoption expenses

Total adoption expenses (maximum : \$15,905 per child)

Amount claimed by the other adoptive parent,

%

Subtract line 2 from line 1.

Carry the result to line 5833 of Form BC428

Line 5844 – Disability amount (for self)

Complete this calculation if you were under 18 years of age on December 31, 2018.

Maximum amount

Total child care and attendant care expenses for you, claimed by you or by another person

Threshold for child and attendant care expenses

Line 2 minus line 3 (if negative, enter "0")

2,645 00

2

3

4

Line 1 minus line 4 (if negative, enter "0")

		5
--	--	----------

Enter, on line 5844 of Form BC428,\$7,809 **plus** the amount on line 5 (maximum \$12,365), **unless** you are completing this chart to calculate the amount at line 5848.

Line 5845 - Search and rescue volunteers' amount

Do you wish to claim this credit?

☐ Yes☒ No

Search and rescue volunteers' amount

Line 5848 and 5860 – Transfer from dependants

Disability amount transferred from a dependant			
SIN		Disability amount	A 7,809.00
First name	Eunice	Taxable income	9,500.00
Last name	Musician	Basic personal amount	10,412.00
Birthdate	1931-04-10	Age amount	4,669.00
Maximum available for transfer (A-B)	7,809.00	Other amounts - lines 5812 to 5817	
Disability transfer	7,809.00	Adjusted taxable income	B 0.00

Tuition and education transfer from dependant			
SIN	527 000 285	Tuition and education amount	A 3,800.00
First name	Richard	Taxable income	2,800.00
Last name	Musician	Basic personal amount	10,412.00
Birthdate	2001-03-15	Age amount	
Maximum available for transfer (A-B)	3,800.00	Other amounts - lines 5812 to 5848	
Tuition and education transfer	0.00	Unused tuition and education from 2017	
		Adjusted taxable income	B 0.00

SIN		Tuition and education amount	A 5,000.00
First name	Sarah	Taxable income	0.00
Last name	Musician	Basic personal amount	10,412.00
Birthdate	1998-09-02	Age amount	
Maximum available for transfer (A-B)	5,000.00	Other amounts - lines 5812 to 5848	
Tuition and education transfer	0.00	Unused tuition and education from 2017	
		Adjusted taxable income	B 0.00

Line 5872 – Allowable amount of medical expenses for other dependants

	A Amount of medical expenses	B Net income	C The lesser of \$2,165 or 3% of net income	D Col. A minus col. C
Name of dependant				
Earl Musician	1,050.00	7,500.00	225.00	825.00
Eunice Musician		9,500.00	285.00	
Sarah Musician	300.00			300.00
			Total	1,125.00

If you are claiming this amount for more than one dependant, enter the total amount on line 5872 of Form BC428.

Line 6152 - British Columbia dividend tax creditCalculate the amount to enter on line 6152 of Form BC428 by completing **one** of the following calculations:

- If you entered an amount on line 120 of your return but **no amount** on line 180, complete the following:

Amount from line 120 of your return _____ x 10.00 % = _____
 Enter this amount on line 6152 of Form BC428

- If you entered amounts on lines 120 **and** 180 of your return, complete the following:

Amount from line 120 of your return _____ **1**
 Amount from line 180 of your return _____ **2** x 2.07 % = _____ **3**
 Line 1 minus line 2 _____ **4** x 10.00 % = _____ **5**
 Add lines 3 and 5. _____ **6**
 Enter this amount on line 6152 of Form BC428

Line 66 – British Columbia political contribution tax credit

If your total political contributions (line 65 of Form BC428) were **more than \$1,150**, enter \$500 on line 66 of Form BC428.

If **not**, use the amount from line 65 to decide which column to complete.

Enter your total contributions.

Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.
Enter this amount on line 66 of Form BC428.

If line 65 is \$100 or less	If line 65 is more than \$100 but not more than \$550	If line 65 is more than \$550	
			1
	100.00	550.00	2
			3
75.00 %	50.00 %	33.33 %	4
			5
	75.00	300.00	6
			7



British Columbia Tax

Form BC428
2018
Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.
 Claim only the credits that apply to you.

Part A – British Columbia non-refundable tax credits

		For internal use only	5609		
Basic personal amount		claim \$10,412	5804	10,412	00 1
Age amount (if born in 1953 or earlier) (use Worksheet BC428)		(maximum \$4,669)	5808	4,669	00 2
Spouse or common-law partner amount					
Base amount	9,807	00			
Minus: their net income from page 1 of your return	3,200	00			
Result: (if negative, enter "0")	6,607	00	(maximum \$8,915) ▶	5812	6,607 00 3
Amount for an eligible dependant					
Base amount	9,807	00			
Minus: their net income from line 236 of their return					
Result: (if negative, enter "0")			(maximum \$8,915) ▶	5816	4
British Columbia caregiver amount (use Worksheet BC428)			5817	4,556	00 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	273	90 • 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
Pension income amount		(maximum \$1,000)	5836		13
Disability amount (for self)					
(Claim \$7,809 or, if you were under 18 years of age, use the Worksheet BC428.)			5844		14
Disability amount transferred from a dependant (use the Worksheet BC428)			5848	7,809	00 15
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852		16
Your tuition and education amounts (attach Schedule BC(S11))			5856		17
Tuition and education amounts transferred from a child			5860		18
Amounts transferred from your spouse or common-law partner (attach Schedule BC(S2))			5864		19
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868	2,800	00		20
Enter \$2,165 or 3% of line 236 of your return, whichever is less.		495	00		21
Line 20 minus line 21 (if negative, enter "0")		2,305	00		22
Allowable amount of medical expenses for other dependants (use Worksheet BC428)	5872	1,125	00		23
Add lines 22 and 23.	5876	3,430	00	▶	3,430 00 24
Add lines 1 to 19, and line 24.	5880	37,756	90		25
British Columbia non-refundable tax credit rate				x 5.06 %	26
Multiply line 25 by line 26.	5884	1,910	50		27
Donations and gifts:					
Amount from line 16 of your federal Schedule 9		x 5.06 % =			28
Amount from line 17 of your federal Schedule 9		x 16.80 % =			29
Add lines 28 and 29.	5896			▶	0 00 30
Add lines 27 and 30.					1,910 50 31
Farmers' food donation tax credit:					
Enter the amount of qualifying gifts that have also been claimed on line 31.	0 00	x 25.00 % =	5898	0 00	32
Add lines 31 and 32.					
Enter this amount on line 45.			British Columbia non-refundable tax credits	6150	1,910 50 33

Continue on the next page.

Part B - British Columbia tax on taxable incomeEnter your **taxable income** from line 260 of your return.16,500|00 **34**

Use the amount from line 34 to decide which column to complete.

	Line 34 is \$39,676 or less	Line 34 is more than \$39,676 , but not more than \$79,353	Line 34 is more than \$79,353 , but not more than \$91,107	Line 34 is more than \$91,107 , but not more than \$110,630	Line 34 is more than \$110,630 , but not more than \$150,000	Line 34 is more than \$150,000	
Amount from line 34	16,500 00						35
Line 35 minus line 36 (cannot be negative)	0 00	39,676 00	79,353 00	91,107 00	110,630 00	150,000 00	36
Multiply line 37 by line 38.	x 5.06 % 834 90	x 7.70 %	x 10.50 %	x 12.29 %	x 14.70 %	x 16.80 %	37 39
Add lines 39 and 40. British Columbia tax on taxable income	0 00 834 90	2,008 00	5,063 00	6,297 00	8,696 00	14,483 00	40 41

Part C – British Columbia tax

Enter your British Columbia tax on taxable income from line 41.

834|90 **42**

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

6151| **43**

Add lines 42 and 43.

834|90 **44**

Enter your British Columbia non-refundable tax credits from line 33.

1,910|50 **45****British Columbia dividend tax credit:**

Credit calculated for line 6152 on Worksheet BC428

6152| **46****British Columbia minimum tax carry-over:**

Amount from line 427 of federal Schedule 1 x 33.70 % =

6154| **47**

Add lines 45 to 47.

1,910|50 **48**

Line 44 minus line 48 (if negative, enter "0")

49**British Columbia additional tax for minimum tax purposes**

Amount from line 117 on Form T691 x 33.70 % =

50

Add lines 49 and 50.

51

Provincial foreign tax credit from Form T2036

52

Line 51 minus line 52 (if negative, enter "0")

53**BC tax reduction**If your net income (line 236 of your return) is **less than \$32,869**, complete the following calculation.

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

Basic reduction

Claim \$453 453|00 **54**

Enter your net income from line 236 of your return.

16,500|00 **55**

Base amount

20,144|00 **56**

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

57

Applicable rate

3.56 % **58**

Multiply line 57 by line 58.

59

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

453|00 **60**

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

61

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

62

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

63

Continue on the next page.

Part C – British Columbia tax (continued)

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 2018. 6040 65
Credit calculated for line 66 on Worksheet BC428 (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 000 73



British Columbia Credits

Form BC479
2018
Protected B when completed

Complete the calculations that apply to you and **attach a copy** of this form to your return.

For more information, including credit eligibility requirements, see the related line in the "Information for residents of British Columbia" section of your tax package.

Sales tax credit (for low-income families and individuals)

If you had a spouse or common-law partner on December 31, 2018, **only one of you** can claim this credit for both of you.

Income for the sales tax credit

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income from line 236 of the return	16,500 00 1	3,200 00 1
Total of universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included in line 232)	2	2
Add lines 1 and 2	16,500 00 3	3,200 00 3
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	4	4
Line 3 minus line 4 (if negative, enter "0")	16,500 00 5	3,200 00 5
Add the amounts from line 5 in column 1 and column 2.	Adjusted net family income	
If you had a spouse or common-law partner on December 31, 2018, enter \$18,000. If not, enter \$15,000.		19,700 00 6
Line 6 minus line 7 (if negative, enter "0")		18,000 00 7
	Income for the sales tax credit	1,700 00 8

Basic sales tax credit	claim \$75	6033	75 00 9
Additional credit for your spouse or common-law partner	claim \$75	6035	75 00 10
Add lines 9 and 10			150 00 11
Amount from line 8	1,700 00 x 2% =		34 00 12
Line 11 minus line 12 (if negative, enter "0")	Sales tax credit		116 00 13

British Columbia home renovation tax credit for seniors and persons with disabilities

If, on December 31, 2018, you and your spouse or common-law partner occupied separate principal residences for medical reasons, claim individually the home renovation tax credit for seniors and persons with disabilities and tick **box 6089**.

Enter your home renovation expenses from line 5

of your Schedule BC(S12). (maximum \$10,000) 6048 x 10% = 14

British Columbia venture capital tax credit

Enter the "tax credit amount" shown on Certificate SBVC 10 for shares acquired in 2018.

6049

• 15

Enter the "tax credit amount" shown on Certificate SBVC 10 for shares purchased during the first 60 days of 2019 that you **elect** to claim in 2018.

6050+

• 16

Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or reassessment.

+

17

Add lines 15, 16, and 17.

(maximum \$60,000)

=

+

18

British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88.

6051+

• 19

Enter your mining exploration tax credit allocated from a partnership from Form T88.

6053

20

Add lines 13, 14, 18 and 19.

=

116.00 21

Enter the amount from line 21 on the previous page.

=116.0022

British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014, *British Columbia Training Tax Credit (Individuals)*.

605523

Enter the amount from line 4 of Form T1014-1, *British Columbia Training Tax Credit (Employers)*.

6056+•24

Enter the amount from line 4 of Form T1014-2, *British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers)*.

6063+•25

Add lines 23, 24, and 25.

=▶+26

Add lines 22 and 26.

Enter the result on line 479 of your return.

British Columbia credits=116.0027

Employee Overpayment of 2018 Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13, then complete this form.

Do not complete this form if you were a resident of Quebec on December 31, 2018, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read ^(a) below)	16,500	00	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+		2
Add lines 1 and 2.	=	16,500	3
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read ^(b) below) of your T4 slips			
Quebec residents (box 18 of your T4 slips)	293	90	4
Total premiums payable: enter the amount from line 9 of Schedule 13	+		5
Add lines 4 and 5	=	293	90
Line 3 minus \$2,000 (if negative, enter "0")		293	90
Line 6 minus line 7 (if negative, enter "0")	-	14,500	7
	=		8
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read ^(b) below) of your T4 slips			
Quebec residents (box 18 of your T4 slips)		293	90
Required premium:			9
Residents of other than Quebec (multiply line 1 by 1.66%)	(maximum \$858.22)		
Quebec residents (multiply line 1 by 1.30%)	(maximum \$672.10)	273	90
Line 9 minus line 10 (if negative, enter "0")	-		10
	=	20	00
Enter the amount from line 8 or line 11, whichever is greater	Employment Insurance overpayment	20	00
			12

Enter the amount from line 12 on **line 450** of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 450.

Enter the amount from line 7, 9, or 10, whichever is least, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,033 (\$2,026 if you were a resident of Quebec).

(a) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.

(b) If you received EI-exempt employment income as stated in box 28 of your T4 slip and there is an amount in box 55 of your T4 slip, do not claim the amount shown in box 55 of that slip on this line. In this case, contact Revenu Québec for a refund of your Provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of the voting shares of a corporation and you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada in 2016 to participate in the EI program for access to EI special benefits, claim the amount shown in box 55 on this line.

Medical

Medical expenses

Medical expenses - line 330

Period covered by claim: from 2018-01-01 to 2018-12-31

Payment date	Name of patient	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim
2018-12-02	Buddy-Chapter 4 Problem	Canada Wide Dental Clini	Dental services	No	1,200 00	1,200 00
2018-12-02	Natasha Musician	Canada Wide Dental Clini	Dental services	No	700 00	700 00
2018-12-02	Linda Musician	Canada Wide Dental Clini	Dental services	No	100 00	100 00
2018-12-02	Richard Musician	Canada Wide Dental Clini	Dental services	No	800 00	800 00
				No		
Medical expenses subtotal						2,800 00

Are you claiming medical expenses? Yes

Premiums paid to private health service plans
Employee/Recipient-paid premiums for private health services plan
Québec prescription Drug Insurance Plan - 2017
Nova Scotia Seniors' Pharmacare Program
Total medical expenses - line 330

Taxpayer	Spouse	
		2,800 00

Medical

Medical expenses

Allowable amount of medical expenses for other dependants - line 331

Name of other dependant Earl Musician				Net income	7,500 00
Payment date	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim
2018-12-02	Canada Wide Dental Clinic	Dental fees	No	1,050 00	1,050 00
			No		
Total medical expenses					1,050 00

Are you claiming medical expenses for this dependant? Yes

Minus: 3% of line 236 of Earl Musician's return (maximum \$2,302) 225|00

Allowable amount of medical expenses 825|00

Name of other dependant Eunice Musician				Net income	9,500 00
Payment date	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim
			No		
Total medical expenses					

Are you claiming medical expenses for this dependant? Yes

Minus : 3% of line 236 of Eunice Musician's return (maximum \$2,302) 285|00

Allowable amount of medical expenses

Name of other dependant Sarah Musician				Net income	
Payment date	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim
2018-12-02	Canada Wide Dental Clinic	Dental fees	No	300 00	300 00
			No		
Total medical expenses					300 00

Are you claiming medical expenses for this dependant? Yes

Minus : 3% of line 236 of Sarah Musician's return (maximum \$2,302)

Allowable amount of medical expenses 300|00

Medical expense summary

Medical expenses	330	2,800 00
Minus : 3% of line 236 of your return (maximum \$2,302)		495 00
Subtotal		2,305 00
Plus medical expenses for other dependants	331	1,125 00
Allowable amount of medical expenses	332	3,430 00
Total medical expenses		3,430 00

* Limitation:

- (1) Yes - Attendant care/Nursing Home (not claiming disability);
- (2) Yes - Attendant care/Nursing Home (and claiming disability);
- (3) Yes - Van adapted for transportation of patient requiring use of a wheelchair;
- (4) Yes- Moving expenses for a patient's move to a more accessible dwelling

Other credits

Age amount - line 301

Maximum claim

7,333|00 1

Your net income from line 236 of your return

16,500|00 2

Base amount

36,976|00 3

Line 2 minus line 3 (if negative, enter "0")

4

Multiply line 4 by 15%

5

Line 1 minus line 5 (if negative, enter "0"). Enter this amount on line 301 of Schedule 1.

7,333|00 6

Volunteer firefighters' amount – line 362

Do you wish to claim this credit?

☐ Yes

☒ No

Volunteer firefighters' amount

Home buyers' amount - line 369

Do you qualify for the home buyers' amount?

☐ Yes

☒ No

Home buyers' credit

Amount claimed by another individual

Home buyers' amount

Search and rescue volunteers' amount – line 395

Do you wish to claim this credit?

☐ Yes

☒ No

Search and rescue volunteers' amount

Total income tax deducted - line 437

T4 slips

500|00

T4A slips

T4A (OAS) slip

T4A (P) slip

T4A (RCA) slip

T4E slip

T4RIF slips

T4RSP slips

T5013 slips

T1032 line P - Pension Transferee

Québec tax deducted (if not filing Québec return)

Subtotal

500|00

Less: T1032 line P - Pensioner

Total

500|00

Refundable medical expense supplement - line 452

Your net income from line 236 of your return

16,500|00 1

Net income of your spouse or common-law partner from page 1 of your return

3,200|00 2

Add lines 1 and 2.

19,700|00 ▶

19,700|00 3

Universal Child Care Benefit (UCCB) (line 117 of your return) or the benefit of your spouse or common-law partner from page 1 of your return

4

Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's return)

5

Add lines 4 and 5.

▶

19,700|00 6

Line 3 minus line 6

19,700|00 7

Universal Child Care Benefit repayment (line 213 of your return) plus the UCCB repayment of your spouse or common-law partner from page 1 of your return

8

RDSP income repayment (included in the amount of line 232 of your and your spouse's or common-law partner's return)

9

Add lines 8 and 9.

▶

10

Adjusted family net income: add lines 7 and 10.	19,700	00	11
Base amount	27,044	00	12
Line 11 minus line 12 (if negative, enter "0")			13
Enter the lesser of : - \$1,222			
- 3,430 x 25% = 857	857	50	14
(25 % of the total of line 215 of your return and line 332 of Schedule 1)			
Multiply the amount on line 13 by 5%.			15
Line 14 minus line 15 (if negative, enter "0"). Enter this amount on line 452 of your return.	857	50	16

Tax paid by instalments - line 476

Payment date	Description	Amount
2018-03-15	Instalment	1,000
2018-06-15	Instalment	1,000
2018-09-15	Instalment	1,000
2018-12-15	Instalment	1,000
Total tax paid by instalments		4,000

Dependant information

Dependant #1		Dependant #2		Dependant #3	
Social Insurance Number					
First name	Linda	Larry		Donna	
Last name	Musician	Musician		Musician	
Relationship	Daughter	Son		Daughter	
Birthdate	2013-04-01	2014-04-01		2015-04-01	
Net income					
Claim as eligible dependant?	No	No		No	
Dependant claiming GST credit?	No	No		No	
Dependant claiming PST credit (ON, MB)?	No	No		No	
Did dependant live with you in 2018?	Yes	Yes		Yes	
Street address	111 WWW Street	111 WWW Street		111 WWW Street	
P.O. Box, R.R.					
Apt No.					
City	Vancouver	Vancouver		Vancouver	
Province	BC	BC		BC	
Postal code	V4H 3W4	V4H 3W4		V4H 3W4	
Province of residence on 2018/12/31	British Columbia	British Columbia		British Columbia	
Disability/infirmity					
Qualify for disability amount?	No	No		No	
Mentally or physically infirm?	No	No		No	
If yes, state nature of infirmity					
Caregiver amount for infirm (S1 307)	No	No	No		
Claim on Schedule 5					
Caregiver					
% Claim on Schedule 5?					
Claim on Schedule 5					
Disability supplement (under age 18)					
Maximum supplement A					
Child / attendant care expenses claimed for dependant by anyone					
Base amount					
Supplement reduction B					
Disability supplement (A-B)					
Children's fitness amount					
Eligible fitness expenses					
Percentage claim	100.00		100.00		100.00
Children's arts amount					
Eligible children's art expenses					
Percentage claim	100.00		100.00		100.00
Transfers from dependants					
Tuition fees (T2202 and TL11)					
Education - # months part time					
Education - # months full time					
Unused tuition/education from 2017					
Net income					
Deductions from net income					
Non-refundable amounts (lines 3 to 15 of Schedule 1)					
Provincial transfers from dependants					
Unused tuition/education from 2017					
Non-refundable amounts (lines 5812 to 5845)					

	Dependant #4	Dependant #5	Dependant #6
Social Insurance Number		527 000 285	
First name	Donald	Richard	Sarah
Last name	Musician	Musician	Musician
Relationship	Son	Son	Daughter
Birthdate	2016-04-01	2001-03-15	1998-09-02
Net income		2,800.00	
Claim as eligible dependant?	No	No	No
Dependant claiming GST credit?	No	No	No
Dependant claiming PST credit (ON, MB)?	No	No	No
Did dependant live with you in 2018?	Yes	Yes	Yes
Street address	111 WWW Street	111 WWW Street	111 WWW Street
P.O. Box, R.R.			
Apt No.			
City	Vancouver	Vancouver	Vancouver
Province	BC	BC	BC
Postal code	V4H 3W4	V4H 3W4	V4H 3W4
Province of residence on 2018/12/31	British Columbia	British Columbia	British Columbia
Disability/infirmity			
Qualify for disability amount?	No	No	No
Mentally or physically infirm?	No	No	No
If yes, state nature of infirmity			
Caregiver amount for infirm (S1 307)	No	No	No
Claim on Schedule 5			
Caregiver			
% Claim on Schedule 5?			
Claim on Schedule 5			
Disability supplement (under age 18)			
Maximum supplement A			
Child / attendant care expenses claimed for dependant by anyone			
Base amount			
Supplement reduction B			
Disability supplement (A-B)			
Children's fitness amount			
Eligible fitness expenses			
Percentage claim	100.00		
Children's arts amount			
Eligible children's art expenses			
Percentage claim	100.00		
Transfers from dependants			
Tuition fees (T2202 and TL11)		3,000.00	9,600.00
Education - # months part time			
Education - # months full time		4	12
Unused tuition/education from 2017			
Net income		2,800.00	
Deductions from net income			
Non-refundable amounts (lines 3 to 15 of Schedule 1)			
Provincial transfers from dependants			
Unused tuition/education from 2017			
Non-refundable amounts (lines 5812 to 5845)			

Dependant #7		Dependant #8		Dependant #9
Social Insurance Number				
First name	Eunice	Earl		
Last name	Musician	Musician		
Relationship	Mother	Father		N/A
Birthdate	1931-04-10	1929-11-16		
Net income	9,500.00	7,500.00		
Claim as eligible dependant?	No	No		No
Dependant claiming GST credit?	No	No		No
Dependant claiming PST credit (ON, MB)?	No	No		No
Did dependant live with you in 2018?	Yes	Yes		No
Street address	111 WWW Street	111 WWW Street		
P.O. Box, R.R.				
Apt No.				
City	Vancouver	Vancouver		
Province	BC	BC		
Postal code	V4H 3W4	V4H 3W4		
Province of residence on 2018/12/31	British Columbia	British Columbia		NA
Disability/infirmity				
Qualify for disability amount?	Yes	No		No
Mentally or physically infirm?	Yes	No		No
If yes, state nature of infirmity	blind			
Caregiver amount for infirm (S1 307)	Yes	No	No	
Claim on Schedule 5	6,986.00			
Caregiver				
% Claim on Schedule 5?	100.0			
Claim on Schedule 5		4,556.00		
Disability supplement (under age 18)				
Maximum supplement A				
Child / attendant care expenses claimed for dependant by anyone				
Base amount				
Supplement reduction B				
Disability supplement (A-B)				
Children's fitness amount				
Eligible fitness expenses				
Percentage claim				
Children's arts amount				
Eligible children's art expenses				
Percentage claim				
Transfers from dependants				
Tuition fees (T2202 and TL11)				
Education - # months part time				
Education - # months full time				
Unused tuition/education from 2017				
Net income	9,500.00	7,500.00		
Deductions from net income				
Non-refundable amounts (lines 3 to 15 of Schedule 1)				
Provincial transfers from dependants				
Unused tuition/education from 2017				
Non-refundable amounts (lines 5812 to 5845)				

Child care expense details

(Please use the drop down list to select the first name of an eligible child)

Child first name	Organization or name	SIN	# weeks*	Amount	Claim
Total					

*Enter the # of weeks spent at boarding school, overnight sports school or overnight camp.

Transfer from dependants

Disability transfer from dependant					
SIN			Disability amount	A	8,235.00
First name	Eunice		Taxable income		9,500.00
Last name	Musician		Basic personal amount		11,809.00
Birthdate	1931-04-10		Age amount		7,333.00
Maximum available for transfer (A-B)		8,235.00	Other amounts - lines 3 to 18 of Schedule 1		
Disability transfer		8,235.00	Adjusted taxable income	B	0.00

Tuition and education transfer from dependant (post-secondary)

SIN		527 000 285	Tuition and education amount	A	3,000.00
First name	Richard		Taxable income		2,800.00
Last name	Musician		Basic personal amount		11,809.00
Birthdate	2001-03-15		Age amount		
Maximum available for transfer (A-B)		3,000.00	Other amounts - lines 3 to 19 of Schedule 1		
Tuition and education transfer		0.00	Unused tuition and education from 2017		
			Adjusted taxable income	B	0.00

SIN			Tuition and education amount	A	5,000.00
First name	Sarah		Taxable income		0.00
Last name	Musician		Basic personal amount		11,809.00
Birthdate	1998-09-02		Age amount		
Maximum available for transfer (A-B)		5,000.00	Other amounts - lines 3 to 19 of Schedule 1		
Tuition and education transfer		0.00	Unused tuition and education from 2017		
			Adjusted taxable income	B	0.00