

British Columbia Credits

Complete the calculations that apply to you and **attach a copy** of this form to your return. For details, see pages 5010-N – 24 to 28 [5 and 6] in the forms book.

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

If you had a spouse or common-law partner on December 31, 2005, **only one of you** can claim this credit for both of you.

Income for the sales tax credit

Enter your net income from line 236 of your return			1
Enter your spouse or common-law partner's net income from page 4 [1] of your return	+		2
Net family income: Add lines 1 and 2	=		3

continue on next page →

If you had a spouse or common-law partner on December 31, 2005, enter \$18,000. Otherwise enter \$15,000.

		-			4			
Line 3 minus line 4 (if negative, enter "0")	Income for the sales tax credit	=			5			
Basic sales tax credit	claim \$75	6033			6			
Additional credit for your spouse or common-law partner	claim \$75	6035	+			7		
Add lines 6 and 7		=			8			
Amount from line 5	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 40px;"></td> <td style="width: 40px;"></td> </tr> </table>			× 2% =	-			9
Line 8 minus line 9 (if negative, enter "0")	Sales tax credit	=			10			

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate **SBVC10** for shares acquired in 2005

6049			● 11
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Enter your venture capital tax credit from Certificate **SBVC10** for shares acquired during the first 60 days of 2006 that you **elect** to claim in 2005

6050	+			● 12
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Enter your unused venture capital tax credit from previous years

+			13
=			

Add lines 11, 12 and 13 (maximum \$60,000)

+			14
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British Columbia mining exploration tax credit

Enter your mining exploration tax credit
from Form T88

6051

+

15

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

6053

16

Add lines 10, 14, and 15.
Enter the result on
line 479 of your return.

**British Columbia
credits**

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