

**Part 4 – Provincial tax (multiple jurisdictions)**  
**Section BC428MJ, British Columbia tax**

Complete this section if you have income allocated to British Columbia in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return. 1

Complete the appropriate column depending on the amount on line 1.

Enter the amount from line 1.

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5.

Add lines 6 and 7.

	Line 1 is \$37,606 or less	Line 1 is more than \$37,606 but not more than \$75,213	Line 1 is more than \$75,213 but not more than \$86,354	Line 1 is more than \$86,354 but not more than \$104,858	Line 1 is more than \$104,858 but not more than \$150,000	Line 1 is more than \$150,000
	0,00	37,606,00	75,213,00	86,354,00	104,858,00	150,000,00
	x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%	x 16.8%
	+ 0,00	+ 1,903,00	+ 4,799,00	+ 5,969,00	+ 8,243,00	+ 14,879,00

Enter your British Columbia tax on taxable income from line 8. 9

Enter your British Columbia tax on split income from Form T1206. 10

Add lines 9 and 10. 11

Enter your British Columbia non-refundable tax credits from line C in the British Columbia column in Part 3 of this form. 12

**Residents of British Columbia only:** British Columbia dividend tax credit  
Credit calculated for line 13 on the *British Columbia Worksheet (MJ)* 13

**Residents of British Columbia only:** British Columbia overseas employment tax credit  
Credit calculated for line 14 on the *British Columbia Worksheet (MJ)* 14

British Columbia minimum tax carryover:  
Amount from line 427 of your federal Schedule 1  × 33.7% = 15

Add lines 12 through 15. 16

Line 11 minus line 16 (if negative, enter "0") 17

British Columbia additional tax for minimum tax purposes:  
Amount from line 117 on Form T691  × 33.7% = 18

Add lines 17 and 18. 19

Percentage of income allocated to British Columbia from column 5 of the chart in Part 1 of this form 20

Multiply line 19 by the percentage on line 20. 21

If you were **not a resident of British Columbia**, enter the amount from line 21 on line 30 below, and continue on line 31.

**Adjustments for residents of British Columbia**

Total of British Columbia adoption expenses from line 5833, children's fitness amount from line 5838, children's arts amount from line 5841, and pension income amount from line 5836 in the British Columbia column in Part 3 of this form  × 5.06% = 22

British Columbia dividend tax credit from line 13 in this section 23

British Columbia overseas employment tax credit from line 14 in this section 24

Add lines 22, 23, and 24. 25

Percentage of income not allocated to British Columbia: 100% minus percentage on line 20 26

Multiply line 25 by the percentage calculated on line 26. 27

Lines 21 minus line 27 (if negative, enter "0") **Adjusted British Columbia income tax** 28

**Residents of British Columbia only:** Enter the provincial foreign tax credit from Form T2036. 29

Line 28 minus line 29 (if negative, enter "0") 30

Continue on the next page. ➔

**Part 4 – Provincial tax (multiple jurisdictions)**  
**Section BC428MJ, British Columbia tax** *(continued)*

Enter the amount from line 30 on the previous page. 31

**BC tax reduction**

If your net income (line 236 of your return) is **less than \$30,981**, complete the following calculation. Otherwise, enter "0" on line 40 and continue on line 41.

Basic reduction claim \$409 32

Enter your net income from line 236 of your return. 33

Base amount – 18,200.00 34

Line 33 minus line 34 (if negative, enter "0") = 35

Applicable rate x 3.2% 36

Multiply line 35 by line 36. = ▶ – 37

Line 32 minus line 37 (if negative, enter "0") = 38

Percentage of income allocated to British Columbia from column 5 of the chart in Part 1 of this form x % 39

Multiply line 38 by the percentage on line 39. = ▶ – 40

Line 31 minus line 40 (if negative, enter "0") = 41

Logging tax credit from Form FIN 542S or Form FIN 542P – 42

Line 41 minus line 42 (if negative, enter "0") = 43

**British Columbia political contribution tax credit**

Enter British Columbia political contributions made in 2014. 6040 44

Credit calculated for line 45 on the *British Columbia Worksheet (MJ)* (maximum \$500) – 45

Line 43 minus line 45 (if negative, enter "0") = 46

**British Columbia employee investment tax credits**

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. 6045 •47

Enter your employee venture capital tax credit from Certificate **EVCC 30**. 6047 + •48

Add lines 47 and 48. (maximum \$2,000) = ▶ – 49

Line 46 minus line 49 (if negative, enter "0") = 50

**British Columbia mining flow-through share tax credit**

Enter the tax credit amount calculated on Form T1231. 6881 – •51

Line 50 minus line 51 (if negative, enter "0") = 52

Enter your British Columbia qualifying environmental trust tax credit. – 53

Line 52 minus line 53 (if negative, enter the amount in brackets) = ▶ 54

**British Columbia tax**

See the privacy notice on your return.

# British Columbia Amounts Transferred From Your Spouse or Common-Law Partner

Protected B when completed

**Schedule BC(S2)MJ**

T2203 – 2014

If, at the end of the year, your spouse or common-law partner was **a resident of British Columbia**, complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below.

If he or she was **not a resident of British Columbia** at the end of the year, complete Form BC428 or BC428MJ and this schedule for him or her as if he or she was a resident of British Columbia.

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.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$32,943 or less, enter \$4,426.

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

		<b>1</b>
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**Pension income amount:**

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

(maximum \$1,000)

+		<b>2</b>
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**Disability amount:**

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

+		<b>3</b>
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**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of British Columbia, complete Schedule BC(S11)MJ to determine the amount to enter on this line.

+		<b>4</b>
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Add lines 1 to 4.

=		<b>5</b>
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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$37,606 or less. If the taxable income is more than \$37,606, enter instead the result of the following calculation: amount from line 41 of his or her Form BC428 divided by 5.06%.

		<b>6</b>
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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).

-		<b>7</b>
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His or her adjusted taxable income:

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

=		<b>8</b>
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Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 5864 in the British Columbia column in Part 3 of Form T2203.

**British Columbia amounts transferred from  
your spouse or common-law partner**

-		<b>8</b>
=		<b>9</b>

See the privacy notice on your return.

# British Columbia Tuition and Education Amounts

If you were a **student** who was a **resident of British Columbia**, complete the regular Schedule BC(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

If you were a **student** who was **not a resident of British Columbia** but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your British Columbia tuition and education amounts to claim on line 5856 in the British Columbia column in Part 3 of Form T2203.

If you are the **individual** designated by a student who was not a resident of British Columbia at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it on behalf of each student as if he or she were a resident of British Columbia.

**Do not attach the schedules (S11) or (S11)MJ to your return.**

Unused federal tuition, education and textbook amounts from your 2013 notice of assessment or notice of reassessment 1

Eligible tuition fees paid for 2014 2

Education amount for 2014: Use columns B and C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (**maximum 12 months**).

Enter the number of months from column B (do not include any month that is also included in column C). 3

Enter the number of months from column C. 4

Add lines 2, 3, and 4. **Total 2014 tuition and education amounts** 5

Add lines 1 and 5. **Total available tuition and education amounts** 6

As the student, enter the amount of your taxable income from line 260 of your return if it is \$37,606 or less. If your taxable income is more than \$37,606, enter instead the result of the following calculation: amount from line 9 of section BC428MJ in Part 4 of your Form T2203 divided by 5.06%. 7

Total of lines 5804 to 5848 in the British Columbia column in Part 3 of Form T2203 8

Line 7 minus line 8 (if negative, enter "0") 9

Unused British Columbia tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is **less**. 10

Line 9 minus line 10 11

2014 tuition and education amounts claimed for 2014 Enter the amount from line 5 or line 11, whichever is **less**. 12

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the BC column in Part 3 of Form T2203. **British Columbia tuition and education amounts claimed by the student for 2014** 13

**Complete lines 14 to 17 only if you are the individual designated to claim the student's unused amounts.**

Enter the amount from line 5. (maximum \$5,000) 14

Amount from line 12 15

Line 14 minus line 15 (if negative, enter "0") 16

Enter on this line, and on line 5860 in the British Columbia column in Part 3 of your Form T2203, or on line 4 of your Schedule BC(S2)MJ, the amount transferred (cannot be more than line 16). **British Columbia tuition and education amounts transferred** 17

See the privacy notice on your return.

## British Columbia Worksheet (MJ)

Use these charts to do some of the calculations you may need to complete the British Columbia column in Part 3 and Section BC428MJ, *British Columbia tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

### Line 5808 – Age amount

Maximum amount			4,426 00	1
Your net income from line 236 of your return				2
Base amount	–	32,943 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 5808 in the British Columbia column.

### Line 5812 – Spouse or common-law partner amount

Base amount			9,295 00	1
Spouse's or common-law partner's net income (page 1 of your return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter, on line 5812 in the British Columbia column, \$8,450 or the amount on line 3, whichever is **less**.

### Line 5816 – Amount for an eligible dependant

Base amount			9,295 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter, on line 5816 in the British Columbia column, \$8,450 or the amount on line 3, whichever is **less**.

### Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			11,197 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed.	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5820 in the British Columbia column, the total amount claimed for **all** dependants.

### Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			18,933 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed.	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5840 in the British Columbia column, the total amount claimed for **all** dependants.

## British Columbia Worksheet (MJ) (continued)

### Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were <b>18 years of age or older</b> on December 31, 2014)		7,402 00	1
<b>Supplement</b> calculation if you were <b>under 18 years of age</b> on December 31, 2014			
Maximum supplement		4,318 00	2
Total of child care and attendant care expenses for you, claimed by you or by another person			
Base amount	-	2,507 00	3 4
Line 3 minus line 4 (if negative, enter "0")	=	-	5
Line 2 minus line 5 (if negative, enter "0")		+	6
Add lines 1 and 6.		=	7

Enter this amount on line 5844 in the British Columbia column (maximum \$11,720), **unless** you are completing this chart to calculate the amount at line 5848.

### Line 5848 – Disability amount transferred from a dependant

**Complete this calculation for each dependant.**

**If your dependant was not a resident of British Columbia** at the end of the year, Form BC428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a resident of British Columbia at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.			1
Total of amounts your dependant can claim on lines 1 to 14 of his or her Form BC428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (line 260 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is <b>less</b> .		-	6

Enter, on line 5848 in the British Columbia column, the total amount claimed for **all** disabled dependants.

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,052 or 3% of line 236 of your return, whichever is <b>less</b> .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the British Columbia column.

### Line 5872 – Allowable amount of medical expenses for other dependants

**Complete this calculation for each dependant.**

Medical expenses for other dependant			1
Enter \$2,052 or 3% of the dependant's net income (line 236 of his or her return), whichever is <b>less</b> .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter, on line 5872 in the British Columbia column, the total amount claimed for **all** other dependants.

## British Columbia Worksheet (MJ) (continued)

### Line 13 – British Columbia dividend tax credit

Calculate the amount to enter on line 13 in Section BC428MJ by completing **one** of the **two** following calculations:

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

Line 120 of your return			× 10% =		
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Enter this amount on line 13 in Section BC428MJ.

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

Line 120 of your return					
Line 180 of your return	-		2	× 2.59% =	
Line 1 minus line 2	=		3	× 10% =	+
Add lines 4 and 5.	=				=

Enter this amount on line 13 in Section BC428MJ.

### Line 14 – British Columbia overseas employment tax credit

Calculate your British Columbia overseas employment tax credit by completing the following calculation, and enter the amount from line 1 on line 14 in Section BC428MJ.

British Columbia tax before the overseas employment tax credit*			×	Federal overseas employment tax credit***			=		
Federal tax before the overseas employment tax credit**	-				+			=	1

\* Amount from line 9 of Section BC428MJ, less the total of the amounts from lines 12 and 13 of that part

\*\* Amount from line 46 of federal Schedule 1, less the total of the amounts from lines 350 and 425 of that schedule

\*\*\* Amount from line 426 of federal Schedule 1

### Line 45 – British Columbia political contribution tax credit

If your total political contributions (line 44 in Section BC428MJ) were **more than \$1,150**, enter \$500 on line 45 in Section BC428MJ.

Otherwise, complete the appropriate column depending on the amount on line 44.

	Line 44 is \$100 or less	Line 44 is more than \$100 but not more than \$550	Line 44 is more than \$550	
Enter your total contributions.	-	-	-	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
Multiply line 3 by line 4.	×	×	×	3
Add lines 5 and 6.	+	+	+	4
	=	=	=	5
	=	=	=	6
	=	=	=	7

Enter this amount on line 45 in Section BC428MJ.