

Part 2 – British Columbia tax before credits

British Columbia tax at the lower rate:

Amount H _____ × 2.5% = J

British Columbia tax at the higher rate:

Amount I _____ × 11% = K

British Columbia tax before credits* (amount J plus amount K) L

* If the corporation has a permanent establishment in more than one jurisdiction or is claiming a British Columbia tax credit, enter amount L on line 240 of Schedule 5. Otherwise, enter it on line 760 of the T2 return.