

Complete this worksheet if you want to calculate partial claims for the following amounts on Form TD1BC, 2013 *British Columbia Personal Tax Credits Return*.

Do not give your completed worksheet to your employer or payer. Keep it for your records.

Line 2 of Form TD1BC – Age amount

If you will be 65 or older on December 31, 2013, and your estimated net income from all sources will be between \$32,911 and \$62,385, calculate your partial claim as follows:

Maximum amount			4,421 00	1
Your estimated net income for the year				2
Base amount	– 32,911	00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6				7
Enter this amount on line 2 of Form TD1BC.				

Line 6 of Form TD1BC – Spouse or common-law partner amount

If your spouse's or common-law partner's estimated net income for the year (including the income earned before and during the marriage or common-law relationship) will be between \$886 and \$9,746, calculate your partial claim as follows:

Base amount			9,746 00	1
Your spouse's or common-law partner's estimated net income for the year	–			2
Line 1 minus line 2				3
Enter this amount on line 6 of Form TD1BC.				

Line 7 of Form TD1BC – Amount for an eligible dependant

If your dependant's estimated net income for the year will be between \$886 and \$9,746, calculate your partial claim as follows:

Base amount			9,746 00	1
Your dependant's estimated net income for the year	–			2
Line 1 minus line 2				3
Enter this amount on line 7 of Form TD1BC.				

Line 8 of Form TD1BC – Caregiver amount

If your dependant's estimated net income for the year will be between \$14,600 and \$18,914, calculate your partial claim as follows:

Base amount			18,914 00	1
Your dependant's estimated net income for the year	–			2
Line 1 minus line 2 (maximum \$4,314)	=			3
Enter the amount you claimed for this dependant on line 7 of Form TD1BC.	–			4
Line 3 minus line 4				5
Enter this amount on line 8 of Form TD1BC.				

Line 9 of Form TD1BC – Amount for infirm dependants age 18 or older

You cannot claim this amount for a dependant for whom you claimed the caregiver amount on line 8 of Form TD1BC. If your dependant's estimated net income for the year will be between \$6,872 and \$11,186, calculate your partial claim as follows:

Base amount			11,186 00	1
Your infirm dependant's estimated net income for the year	–			2
Line 1 minus line 2 (maximum \$4,314)	=			3
Enter the amount you claimed on line 7 of Form TD1BC for this dependant.	–			4
Line 3 minus line 4				5
Enter this amount on line 9 of Form TD1BC.				