

Complete this worksheet if you want to calculate partial claims for your Form TD1BC, *2005 British Columbia Personal Tax Credits Return*, for the following:

- Age amount
- Spouse or common-law partner amount
- Amount for an eligible dependant
- Caregiver amount
- Amount for infirm dependants age 18 or older

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

**Line 2 of your TD1BC form – Age amount**

If you will be 65 or older on December 31, 2005, and your estimated net income from all sources for the year will be between \$28,962 and \$54,902, calculate your partial claim as follows:

Maximum age amount		3,891	1
Your estimated net income for the year	2		
Base amount	– 28,962		3
Line 2 minus line 3	=		4
Multiply the amount on line 4 by 15%	x 15% =	–	5
Line 1 minus line 5. Enter this amount on line 2 of your TD1BC form.		=	=

**Line 6 of your TD1BC form – 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 \$743 and \$8,172, calculate your partial claim as follows:

Base amount		8,172	1
Your spouse's or common-law partner's estimated net income for the year		–	2
Line 1 minus line 2. Enter this amount on line 6 of your TD1BC form.		=	=

**Line 7 of your TD1BC form – Amount for an eligible dependant**

If your dependant's estimated net income for the year will be between \$743 and \$8,172, calculate your partial claim as follows:

Base amount		8,172	1
Your dependant's estimated net income for the year		–	2
Line 1 minus line 2. Enter this amount on line 7 of your TD1BC form.		=	=

**Line 8 of your TD1BC form – Caregiver amount**

If your dependant's estimated net income for the year will be between \$12,849 and \$16,645, calculate your partial claim as follows:

Base amount		16,645	1
Your dependant's estimated net income for the year		–	2
Line 1 minus line 2 (maximum \$3,796)		=	3
Minus: the amount claimed on line 7 of your TD1BC form for this dependant		–	4
Line 3 minus line 4. Enter this amount on line 8 of your TD1BC form.		=	=

**Line 9 of your TD1BC form – 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 your TD1BC form.

If your infirm dependant's estimated net income for the year will be between \$6,047 and \$9,844, calculate your partial claim as follows:

Base amount		9,844	1
Your infirm dependant's estimated net income for the year		–	2
Line 1 minus line 2 (maximum \$3,797)		=	3
Minus: the amount claimed on line 7 of your TD1BC form for this dependant		–	4
Line 3 minus line 4. Enter this amount on line 9 of your TD1BC form.		=	=