

Complete the calculations that apply to you and **attach a copy** of this form to your return.  
 For details, see pages 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 1 of your return		+		2
Net family income: Add lines 1 and 2		=		3
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")	<b>Income for the sales tax credit</b>	=		5

Basic sales tax credit	claim \$75	<b>6033</b>			6
Additional credit for your spouse or common-law partner	claim \$75	<b>6035</b>	+		7
Add lines 6 and 7			=		8
Amount from line 5	x 2% =		-		9
Line 8 minus line 9 (if negative, enter "0")	<b>Sales tax credit</b>		=		10

## British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate <b>SBVC10</b> for shares acquired in 2005	<b>6049</b>				• 11
Enter your venture capital tax credit from Certificate <b>SBVC10</b> for shares acquired during the first 60 days of 2006 that you <b>elect</b> to claim in 2005	<b>6050</b>	+			• 12
Enter your unused venture capital tax credit from previous years		+			13
Add lines 11, 12 and 13 (maximum \$60,000)		=		▶ +	14

## British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88	<b>6051</b>	+			• 15
Enter your mining exploration tax credit allocated from a partnership from Form T88	<b>6053</b>				16
Add lines 10, 14, and 15. Enter the result on line 479 of your return.	<b>British Columbia credits</b>		=		17