



All the information you need to calculate your British Columbia (BC) tax and credits is included on the following pages. You will find two copies of Form BC428, *British Columbia Tax*, and Form BC479, *British Columbia Credits*, in this book. Complete the forms that apply to you, and attach a copy to your return.

What's new for 2005?

The income levels and most of the non-refundable tax credits used to calculate your provincial income tax have changed.

The amount of medical expenses you may claim for other dependants has increased to \$10,000.

A new BC tax reduction has been provided to help reduce the amount of British Columbia tax paid by low-income individuals.

Form BC428, *British Columbia Tax*, reflects these changes.

BC Family Bonus

The BC Family Bonus program includes the basic Family Bonus and the BC Earned Income Benefit. This program provides non-taxable monthly payments to help low- and modest-income families with the cost of raising children under age 18. Benefits are combined with the Canada Child Tax Benefit (CCTB) into a single monthly payment.

Basic Family Bonus

The Basic Family Bonus provides a benefit of up to \$111 per child per month when combined with the National Child Benefit Supplement. Benefits are calculated based on the number of children in the family and family income.

BC Earned Income Benefit

Families whose earned income is more than \$3,750 may also be entitled to the BC Earned Income Benefit. The maximum monthly benefit a family may receive is dependent on the number of children in the family. Families with net income exceeding \$20,921 may receive a reduced benefit.

There is no need to apply separately to get payments under the BC Family Bonus. We will use the information from your CCTB application to determine your eligibility for the program.

File your tax return – You (and your spouse or common-law partner) should file your 2005 tax return(s) as soon as possible. The information you give on your return(s) will determine how much you will get starting in July 2006.

This program is fully funded by the Province of British Columbia. For more information, call 1-800-387-1193.

If you have questions...

If you have questions about **British Columbia tax and credits**, visit the Canada Revenue Agency (CRA) Web site at www.cra.gc.ca or call the CRA at 1-800-959-8281.

To get forms, visit the CRA Web site at www.cra.gc.ca/forms or call 1-800-959-2221.