



BRITISH COLUMBIA ROYALTY AND DEEMED INCOME REBATE (INDIVIDUALS)

Use this form if you are an individual subject to British Columbia income tax and your income is affected by paragraph 12(1)(o), 12(1)(z.5), 18(1)(m), or 20(1)(v.1), or by subsection 69(6) or 69(7) of the federal *Income Tax Act*. **Attach a completed copy** of this form to your return.

Tax year **2005**

Taxable income for the current tax year calculated without reference to paragraph 12(1)(o), 12(1)(z.5), 18(1)(m), or 20(1)(v.1), or to subsection 69(6) or 69(7) of the federal <i>Income Tax Act</i> , but as if a deduction would be allowed for any amount paid or payable for the tax year under the <i>Mineral Tax Act</i> or any other prescribed act	_____	1
British Columbia tax that would be payable if you were not claiming this rebate	_____	2
British Columbia tax that would be payable if you were not claiming this rebate and you used the amount on line 1 to determine your British Columbia tax	_____	3
British Columbia royalty and deemed income rebate/addition to British Columbia tax payable: Line 2 minus line 3 (if negative, show this amount in brackets)	_____	4

If the amount on line 4 is **positive**, enter it on line 62 of Form BC428, *British Columbia Tax*. If you have to pay tax to more than one jurisdiction, enter it instead on line 45 in Part 4, Section BC428MJ, of Form T2203, *Provincial and Territorial Taxes for 2005 – Multiple Jurisdictions*.

If the amount on line 4 is **negative**, enter it on line 50 of Form BC428, *British Columbia Tax*. If you have to pay tax to more than one jurisdiction, enter it instead on line 31 in Part 4, Section BC428MJ, of Form T2203, *Provincial and Territorial Taxes for 2005 – Multiple Jurisdictions*.

Certification

I certify that the information given on this form is correct and complete.

Signature _____ Date _____



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