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TD1BC

2024 British Columbia Personal Tax Credits Return

Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of provincial tax deductions.

Fill out this form based on the best estimate of your circumstances.

Last name	First name and initial(s)	Date of birth (YYYY/MM/DD)	Employee number

Address	Postal code	**For non-residents only** Country of permanent residence	Social insurance number

1. Basic personal amount – Every person employed in British Columbia and every pensioner residing in British Columbia can claim this amount. If you will have more than one employer or payer at the same time in 2024, see "More than one employer or payer at the same time" on page 2. **12,580**

2. Age amount – If you will be 65 or older on December 31, 2024 and your net income will be $41,993 or less, enter $5,641. You may enter a partial amount if your net income for the year will be between $41,993 and $79,600. To calculate a partial amount, fill out the line 2 section of Form TD1BC-WS, Worksheet for the 2024 British Columbia Personal Tax Credits Return.

3. Pension income amount – If you will receive regular pension payments from a pension plan or fund (not including Canada Pension Plan, Quebec Pension Plan, old age security, or guaranteed income supplement payments), enter **whichever is less**: $1,000 or your estimated annual pension.

4. Tuition (full-time and part-time) – Fill out this section if you are a student at a university, college, or educational institution certified by Employment and Social Development Canada, and you will pay more than $100 per institution in tuition fees. Enter your total tuition fees that you will pay less your Canada Training Credit if you are a full-time or part-time student.

5. Disability amount – If you will claim the disability amount on your income tax and benefit return by using Form T2201, Disability Tax Credit Certificate, enter $9,435**.**

6. Spouse or common-law partner amount – Enter $10,772 if you are supporting your spouse or common-law partner and **both** of the following conditions apply:

- Your spouse or common-law partner lives with you
- Your spouse or common-law partner has a net income of $1,078 or less for the year

You may enter a partial amount if your spouse's or common-law partner's net income for the year will be between $1,078 and $11,850. To calculate a partial amount, fill out the line 6 section of Form TD1BC-WS.

7. Amount for an eligible dependant – Enter $10,772 if you are supporting an eligible dependant and **all** of the following conditions apply.

- You do **not** have a spouse or common-law partner, or you **have** a spouse or common-law partner who does not live with you and who you are not supporting or being supported by
- The dependant is related to you and lives with you
- The dependant has a net income of $1,078 or less for the year

You may enter a partial amount if the eligible dependant's net income for the year will be between $1,078 and $11,850. To calculate a partial amount, fill out the line 7 section of Form TD1BC-WS.

8. British Columbia caregiver amount – You may claim this amount if you are supporting your **infirm** spouse or common-law partner, or an **infirm** eligible dependant (age 18 or older) who is your or your spouse's or common-law partner's:

- child or grandchild (including those of your spouse or common-law partner)
- parent, grandparent, brother, sister, uncle, aunt, niece or nephew who resides in Canada at any time in the year (including those of your spouse or common-law partner)

The infirm person's net income for the year must be less than $24,134. To calculate this amount, fill out the line 8 section of Form TD1BC-WS.

9. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of their age amount, pension income amount, tuition amount, or disability amount on their income tax and benefit return, enter the unused amount.

10. Amounts transferred from a dependant – If your dependant will not use all of their disability amount on their income tax and benefit return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of their tuition amount on their income tax and benefit return, enter the unused amount.

11. TOTAL CLAIM AMOUNT – Add lines 1 to 10.
Your employer or payer will use this amount to determine the amount of your provincial tax deductions.

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Filling out Form TD1BC

Fill out this form if you have income in British Columbia and **any** of the following apply:

- you have a new employer or payer, and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration
- you want to change the amounts you previously claimed (for example, the number of your eligible dependants has changed)
- you want to increase the amount of tax deducted at source

Sign and date it, and give it to your employer or payer.

If you do not fill out Form TD1BC, your employer or payer will deduct taxes after allowing the basic personal amount **only**.

More than one employer or payer at the same time

☐ If you have **more** than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1BC for 2024, you **cannot** claim them again. If your total income from all sources will be more than the personal tax credits you claimed on another Form TD1BC, check this box, enter "0" on line 11 and do not fill in lines 2 to 10

Total income is less than the total claim amount

☐ Tick this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 11. Your employer or payer will not deduct tax from your earnings.

Additional tax to be deducted

If you want to have more tax deducted at source, fill out section "Additional tax to be deducted" on the federal Form TD1.

Reduction in tax deductions

You may ask to have less tax deducted at source if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, Request to Reduce Tax Deductions at Source, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

Forms and publications

To get our forms and publications, go to **canada.ca/cra-forms-publications** or call **1-800-959-5525**.

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 on Information about Programs and Information Holdings at **canada.ca/cra-information-about-programs**.

Certification

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

Signature _____ Date **2023-12-20**

It is a serious offence to make a false return.