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## PERSONAL INCOME TAX



### Tax Credits – Political Contributions Tax Credit

You may claim a tax credit for political contributions for a tax year made to:

- registered British Columbia **political parties**
- registered British Columbia **constituency associations**
- **candidates for an election** to the Legislation Assembly of British Columbia

The credit is calculated as the **lesser** of:

1. **the total of:**
  - 75% of contributions up to \$100
  - 50% of contributions between \$100 and \$550
  - 33 1/3% of contributions in excess of \$550
2. **\$500**

The credit is **non-refundable**. There are no carry-forward or carry-back provisions.

#### Claiming the Credit

The credit is claimed when filing your T1 Income Tax Return. To claim the credit, please use [Form BC428](#), *British Columbia Tax*.

Receipts - Attach official receipts signed by an official of the recognized political party or constituency association, or the candidate's agent, to your paper return. If you are filing electronically, keep your receipts in case the CRA asks to see them.

For information about the issuance of **political donation receipts**, please contact Elections BC at 250-387-5305 or see the [Elections BC website](#) (opens in new window).

#### Legislation

Please see [Section 20](#) of the B.C. *Income Tax Act* and the [Political Contributions Regulations](#).

