

British Columbia renter's tax credit

The British Columbia (B.C.) renter's tax credit introduced in tax year 2023 provides a credit based on annual income. This tax credit gives \$400 to low-and moderate-income renter individuals and families with an adjusted income of \$60,000 or less.

Individuals and families with an adjusted income greater than \$60,000 and less than \$80,000 may receive a reduced amount.

Who is eligible?

In 2023 and following tax years, you can claim the renter's tax credit if you meet the following:

- During the year:
- You lived in a rental unit in British Columbia for at least 6 one-month periods.
- Rent was paid for that rental unit.
- On December 31 of the tax year, you were a resident of British Columbia, and you were one of the following:
 - 19 years of age or older
 - A parent
 - Cohabiting with a spouse or common-law partner

Who can't claim?

You cannot claim the renter's tax credit if you:

- Are a cohabitating spouse or common-law partner of a renter who has already claimed the credit for the tax year.
- Were in a prison or similar institution on December 31 and were there more than 6 months during the year.
- Were either an employee of a foreign country or a family member/servant of the employee of a foreign country.
- Die before the end of the year.

Note: In the following scenarios:

- Only one credit can be claimed even if they are living and renting separately:
- A tenant who is living in the long-term care facility is married or living in a common-law relationship on December 31
- The spouse or common-law partner who also meets all the criteria for the B.C. renter's tax credit

- Both can claim their own renter's tax credit if:
- Tenants who rent and occupy a rental unit under a rental or tenancy agreement together but are not married or in a common-law relationship with each other on December 31. For example, roommates.

Rent	<p>Rent must be paid on the rental unit. Rent does not include amounts paid:</p> <ul style="list-style-type: none"> · To parents, siblings, or relatives · Under a rent-to-own plan · By your employer for accommodation that is not required to be included in your income · For a campsite, moorage, or manufactured home site (mobile home or trailer park pad)
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Rental unit	<p>A Rental unit is a living accommodation in British Columbia. This could be any of the following:</p> <ul style="list-style-type: none"> · Single-family dwelling · Apartment · Condominium · Townhouse · Basement suite · Detached suite · Carriage house <p>If the unit was rented for at least 6 one-month periods in the year and rent was paid, the following units are considered:</p> <ul style="list-style-type: none"> · Co-operative housing · College and university dormitories · Long-term care facility · Shared housing (roommates)
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Declaration for the BC renter's tax credit. By signing my return, I declare the following information about my rental in BC during 2023:

I am **NOT** renting from a close relative, or on a rent-to-own plan, my employer is not paying for my rent, and this is not a campsite, moorage or trailer (manufactured home) pad rent.

Taxpayer name:

Rental address:

Rent paid at this address in 2023: (Total for the year)

Number of months at this address:

Name of landlord or company payment was made to:

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