

Part 4 – Annual maintenance credit

If you claimed the one-time trade entry credit in Part 3 or if you answer **no** to question A or B in this part, you **cannot** claim the annual maintenance credit.

Note: If you have an unused one-time trade entry credit shown on your most recent notice of assessment or notice of reassessment, enter the amount on line 65 of Form SK428 or on line 42 in Part 4, Section SK428MJ, of Form T2203.

- A** Does your employment income earned from the eligible trade occupation identified in Part 2 of this form represent your primary source of income for the year? Yes No
- B** Were you required to provide eligible tools as a condition of your employment with your employer for use in the eligible trade occupation identified in Part 2 of this form? Yes No

If you answered **yes** to questions A and B in this part, complete the employee declaration in Part 5. Ask your employer to complete Part 6. If the employer answers **yes** to questions A and B in Part 6, you can claim this credit. Determine the amount of your annual maintenance credit below.

Enter on line 2 the **annual maintenance credit** from the chart below, for the trade occupation group you identified in Part 2.

Enter this amount on line 66 of Form SK428, or on line 43 in Part 4, Section SK428MJ, of Form T2203.

Annual maintenance credit

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2

	Group 1	Group 2	Group 3	Group 4
Annual maintenance amount	\$300	\$1,000	\$1,500	\$2,500
Annual maintenance credit (annual maintenance amount × 11%)	\$33	\$110	\$165	\$275

Part 5 – Employee declaration

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

Name of employee (print)

Signature of employee

Part 6 – Employer certification

Name (print)

Business address (print)

Employee's job title and brief description of duties

Conditions of employment

- A** In 2014, did this employee work for you as a tradesperson performing the duties of the eligible trade occupation identified in Part 2 of this form? Yes No
- B** Do you require this employee, as a condition of employment, to provide eligible tools that were used directly in the eligible trade occupation identified in Part 2 of this form? Yes No
- C** If the employee is claiming the one-time trade entry credit in Part 3, do all the tools itemized on the list provided to you by the employee satisfy the condition described in question B above? **You must sign and date this list.** Yes No

Employer declaration

I declare that the information given in Part 6 of this form is correct and complete.

Name of employer (print)

Name and title of authorized person (print)

Date

Telephone

Signature of employer or authorized person

Note: Please make sure that the name and telephone number of the authorized person are clearly printed in case we need to verify any information.