

## British Columbia Film and Television Tax Credit (2018 and later tax years)

Corporation's name	Business number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Tax year-end</td> </tr> <tr> <td style="text-align: center;">Year      Month      Day</td> </tr> <tr> <td style="text-align: center;">                             </td> </tr> </table>	Tax year-end	Year      Month      Day	
Tax year-end					
Year      Month      Day					

- Use this form to claim the following credits under the Income Tax Act (British Columbia):
  - basic tax credit (section 80), complete Parts 1, 2, 3, 4, 5, 8 and 14
  - scriptwriting tax credit (section 80.1), complete Parts 6 and 9
  - regional tax credit (section 81.1), complete Part 10
  - distant location regional tax credit (section 81.11), complete Part 11
  - digital animation, visual effects and post-production tax credit (DAVE) (section 81.2), complete Parts 7 and 13, and
  - film training tax credit (section 82), complete Part 12

**Do not use this area**

**Code number**      **422**

- To claim any of the above credits, include the following with the T2 Corporation Income Tax Return:
  - eligibility certificate (or a copy)
  - if the production was completed in the tax year, include a copy of the completion certificate and a copy of the audited statement of production costs and notes provided to Creative BC, and
  - a completed copy of this form for each eligible production. If a film or video production is intended for television broadcast as a series, all the episodes constituting one cycle of the series are to be considered a single production

**Freedom of Information and Protection of Privacy Act (FOIPPA)**

The personal information on this form is collected for the purpose of administering the Income Tax Act (British Columbia) under the authority of paragraph 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Intergovernmental Relations, PO Box 9444 Stn Prov Govt, Victoria BC V8W 9W8. (Telephone: Victoria at 250-387-3332 or toll-free at 1-877-387-3332 and ask to be re-directed). Email: ITBTaxQuestions@gov.bc.ca

**Part 1 – Contact Information**

<b>151</b> Name of person to contact for more information	<b>153</b> Telephone number
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**Part 2 – Identifying the film or video production**

<b>301</b> Title of production	<b>302</b> Date principal photography began	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> <tr> <td style="text-align: center;">               </td> <td style="text-align: center;">               </td> <td style="text-align: center;">               </td> </tr> </table>	Year	Month	Day			
Year	Month	Day						
<b>304</b> Title of production (from eligibility certificate if different than line 301)	<b>303</b> Eligibility certificate number							

  

Was the production completed in the tax year? .....	<b>310</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Has a completion certificate been obtained? .....	<b>311</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is the production an interprovincial co-production? .....	<b>312</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is the production a treaty co-production? .....	<b>313</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

**Part 3 – Eligibility**

If you answer **yes** to any of the questions in this part, **you are not eligible** for a British Columbia (BC) film and television tax credit.

Was the corporation at any time in the tax year controlled directly or indirectly in any manner whatever by one or more persons, all or part of whose taxable income was exempt from tax under section 27 of the Income Tax Act (British Columbia) or Part I of the federal Income Tax Act? .....	<b>220</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Was all or part of the corporation's taxable income at any time in the tax year exempt from tax under section 27 of the Income Tax Act (British Columbia) or Part I of the federal Act? .....	<b>222</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Was the corporation at any time in the tax year:			
a) a prescribed labour-sponsored venture capital corporation for the purposes of section 127.4 of the federal Act? .....	<b>230</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
b) a small business venture capital corporation registered under section 3 of the Small Business Venture Capital Act? .....	<b>235</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
c) a corporation that has an employee share ownership plan registered under section 2 of the Employee Investment Act? .....	<b>240</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
d) registered as an employee venture capital corporation under section 8 of the Employee Investment Act? .....	<b>245</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Has the corporation claimed a BC production services tax credit for this production? .....	<b>250</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
In the case of an interprovincial co-production, is 50% or less of the copyright in the production owned by the corporation or owned by the corporation and <b>one or both</b> of an eligible production corporation related to the corporation, and the Creative BC Society? .....	<b>255</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

**Part 4 – Production cost limit**

Cumulative production cost at the end of the tax year (include current and prior year production costs) .....	<b>405</b>	_____	
Government or non-government assistance that the corporation has not repaid .....	<b>410</b>	_____	
		Subtotal (line 405 minus line 410)	4A _____
Amount 4A _____ × 60% = .....			4B _____
Qualified BC labour expenditure claimed in all previous tax years .....	<b>420</b>	_____	
<b>Production cost limit</b> (amount 4B minus line 420) .....	<b>480</b>	_____	

75% of the cost of producing the BC portion of the production must be payable for **goods or services provided in BC** by BC-based individuals or BC-based corporations. For documentaries, 75% of the cost of producing the BC portion of the production must be payable for **goods or services** provided by BC-based individuals or BC-based corporations.

**Part 5 – Qualified BC labour expenditure**

BC labour expenditure for the tax year includes amounts:

- incurred after the final script stage to the end of the post-production stage
- incurred in the tax year or previous tax year and that did not form part of the claimant's BC labour expenditure for the previous tax year
- paid during the tax year or within 60 days after the end of the tax year
- that are directly attributable to the production
- that are for services provided by BC-based individuals

A BC-based individual is defined as an individual who was resident in BC on December 31 of the year preceding the end of the tax year for which the corporation claims this credit.

BC labour expenditure does not include amounts paid that are included in a BC interactive digital media tax credit claim.

**BC labour expenditure for the tax year** is the total of:

Salary or wages paid that are directly attributable to the production .....	<b>505</b>	_____	
Remuneration directly attributable to the production paid to:			
– BC-based individuals .....	<b>515</b>	_____	
– taxable Canadian corporations (solely owned by a BC-based individual) .....	<b>516</b>	_____	
– other taxable Canadian corporations (for their BC-based employees) .....	<b>520</b>	_____	
– partnerships carrying on business in Canada (for their BC-based members or employees) .....	<b>521</b>	_____	
Subtotal (total of lines 515 to 521) .....		=====	5A

Labour expenditure that would have qualified as a BC labour expenditure transferred under a reimbursement agreement by the corporation, a wholly-owned subsidiary, to the parent corporation that is a taxable Canadian corporation .....	<b>525</b>	_____	5B
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**BC labour expenditure for the tax year** (line 505 plus amount 5A plus line 525) .....

**Unclaimed BC labour expenditure from the previous tax year:**

Total BC labour expenditure for the previous tax year (amount 5E* from previous tax year) .	<b>530</b>	_____	
Qualified BC labour expenditure claimed in the previous tax year (line 590 from the previous tax year) .....	<b>535</b>	_____	
Subtotal (line 530 minus line 535) (if negative, enter "0") .....		=====	5C
Subtotal (amount 5B plus amount 5C) .....		=====	5D

BC labour expenditure transferred under a reimbursement agreement by the parent corporation, that is a taxable Canadian corporation, to the corporation, a wholly-owned subsidiary .....	<b>550</b>	_____	
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**Total BC labour expenditure for the tax year** (amount 5D minus line 550) .....

**Qualified BC labour expenditure for the tax year** (the lesser of line 480 in Part 4 and amount 5E) .....

\* In previous versions of this form, amount 5E would have been amount Q.

**Part 6 – Eligible BC scriptwriting expenditure**

You can claim the scriptwriting tax credit **only** if principal photography of the production began in the **current** tax year.

BC scriptwriting expenditure for the tax year includes amounts:

- incurred in respect of the production after the later of February 20, 2018 and the date that is 2 years before the date principal photography of the production begins, and before the end of the final script stage of production of the production
- paid by the corporation no later than 60 days after the end of the tax year in which principal photography of the production begins
- directly attributable to the development of script material for the production
- incurred for services provided by scriptwriters who are BC-based individuals

BC scriptwriting expenditure does not include amounts paid that are included in a BC interactive digital media tax credit claim.

**BC scriptwriting expenditure for the tax year** is the total of:

Salary or wages paid to scriptwriters that are directly attributable to the development of script material for the production . . .	<b>860</b>	_____
Remuneration of scriptwriters directly attributable to the development of script material for the production paid to:		
– BC-based individuals . . . . .	<b>865</b>	_____
– taxable Canadian corporations (solely owned by a BC-based individual) . . . . .	<b>870</b>	_____
– other taxable Canadian corporations (for their BC-based employees) . . . . .	<b>875</b>	_____
– partnerships carrying on business in Canada (for their BC-based members or employees)	<b>880</b>	_____
Subtotal (total of lines 865 to 880)		_____ <b>6A</b>
Labour expenditure that would have qualified as a BC scriptwriting expenditure transferred under a reimbursement agreement by the corporation, a wholly-owned subsidiary, to the parent corporation that is a taxable Canadian corporation . .	<b>885</b>	_____
<b>Eligible BC scriptwriting expenditure</b> (line 860 <b>plus</b> amount 6A <b>plus</b> line 885) . . . . .	<b>890</b>	_____

**Part 7 – BC labour expenditure directly attributable to digital animation, visual effects and post-production (DAVE) activities**

DAVE activities include prescribed digital animation or visual effects activities. If principal photography began after February 28, 2015, DAVE activities are expanded to include prescribed digital post-production activities.

**BC labour expenditure directly attributable to DAVE activities (DAVE BC labour expenditure) for the tax year:**

Salary or wages paid that are directly attributable to the production's DAVE activities . . . . .	<b>710</b>	_____
Remuneration directly attributable to the production's DAVE activities paid to:		
– BC-based individuals . . . . .	<b>715</b>	_____
– taxable Canadian corporations (solely owned by a BC-based individual) . . . . .	<b>720</b>	_____
– other taxable Canadian corporations (for their BC-based employees) . . . . .	<b>725</b>	_____
– partnerships carrying on business in Canada (for their BC-based members or employees)	<b>726</b>	_____
Subtotal (total of lines 715 to 726)		_____ <b>7A</b>
Labour expenditure that would have qualified as a DAVE BC labour expenditure transferred under a reimbursement agreement by the corporation, a wholly-owned subsidiary, to the parent corporation that is a taxable Canadian corporation	<b>730</b>	_____ <b>7B</b>
DAVE BC labour expenditure for the current tax year (line 710 <b>plus</b> amount 7A <b>plus</b> line 730) . . . . .		_____ <b>7B</b>
DAVE BC labour expenditure for the previous tax years . . . . .	<b>733</b>	_____
DAVE BC labour expenditure for the current tax year and previous tax years (amount 7B <b>plus</b> line 733) . . . . .	<b>735</b>	_____
All government or non-government assistance that the corporation has not repaid and can be reasonably considered to be attributable to DAVE BC labour expenditure . . . . .	<b>740</b>	_____
All DAVE BC labour expenditure claimed in the previous tax years . . . . .	<b>745</b>	_____
DAVE BC labour expenditure transferred under a reimbursement agreement by the parent corporation, that is a taxable Canadian corporation, to the corporation, a wholly-owned subsidiary . . . . .	<b>750</b>	_____
Subtotal (total of lines 740 to 750)		_____ <b>7C</b>
<b>DAVE BC labour expenditure for the tax year</b> (line 735 <b>minus</b> amount 7C) . . . . .	<b>755</b>	_____

**Part 8 – Basic tax credit**

**Basic tax credit** (line 590 from Part 5 multiplied by 35%) ..... **620** \_\_\_\_\_  
 (Enter the amount from line 620 at amount 14A in Part 14)

**Part 9 – Scriptwriting tax credit**

Eligible BC scriptwriting expenditure for the tax year (line 890 from Part 6) ..... 9A

All government or non-government assistance that the corporation has not repaid and can be reasonably considered to be attributable to BC scriptwriting expenditure ..... **895** \_\_\_\_\_

BC scriptwriting expenditure transferred under a reimbursement agreement by the parent corporation, that is a taxable Canadian corporation, to the corporation, a wholly-owned subsidiary ..... **900** \_\_\_\_\_

Subtotal (line 895 plus line 900) ..... ► \_\_\_\_\_ 9B

Total (amount 9A minus amount 9B) ..... \_\_\_\_\_ 9C

**Scriptwriting tax credit** (amount 9C multiplied by 35%) ..... **905** \_\_\_\_\_  
 (enter the amount from line 905 at amount 14B in Part 14)

**Part 10 – Regional tax credit**

To be eligible for a regional tax credit, principal photography of the production, or at least three of the qualifying episodes of a series (see note) must be done in BC outside of the designated Vancouver area for a minimum of five days and must be more than 50% of the total number of principal photography days in BC. For animated productions that start key animation after June 26, 2015, claim the regional tax credit on the qualified BC labour expenditure (QBCLE) for the tax year prorated by the BC labour expenditure (BCLE) incurred in BC outside the designated Vancouver area over the BC labour expenditure for the tax year. There is no minimum number or percentage of principal photography days required for animated productions that start key animation after June 26, 2015.

Qualified BC labour expenditure for the tax year (line 590 from Part 5) ..... 10A

Qualified BC labour expenditure related to episodes that do not qualify for the regional tax credit (if this is a series intended for television broadcast) (**see note**) ..... **690** \_\_\_\_\_

Qualified BC labour expenditure for the purpose of the regional tax credit calculation (amount 10A minus line 690) ..... ► \_\_\_\_\_ 10B

**For animated productions that start key animation before June 27, 2015, and for live action productions:**

Number of principal photography days\* outside the designated Vancouver area ..... **695** \_\_\_\_\_ = ..... 10C

Total number of principal photography days\* ..... **700** \_\_\_\_\_

**For animated productions that start key animation after June 26, 2015:**

BCLE for the tax year incurred in BC outside the designated Vancouver area ..... **702** \_\_\_\_\_ = ..... 10D

BCLE for the tax year ..... **704** \_\_\_\_\_

Prorated qualified BC labour expenditure (amount 10B multiplied by amount 10C or 10D, whichever applies) ..... 10E

**Regional tax credit** (amount 10E multiplied by 12.5%) ..... **705** \_\_\_\_\_  
 (enter the amount from line 705 at amount 14C in Part 14)

**Note**  
 Qualifying episode means an episode of a film or video production that is intended for television broadcast as a series and that comprises a cycle of at least three episodes.

\* Principal photography days of the eligible production or qualifying episodes in British Columbia.

**Part 11 – Distant location regional tax credit**

To be eligible for a distant location regional tax credit, principal photography of the production, or at least three of the qualifying episodes of a series (see note) must be done in BC in a distant location for a minimum of one day and the production must qualify for the regional tax credit in Part 10. For animated productions that start key animation after June 26, 2015, claim the distant location regional tax credit on the QBCLE for the tax year prorated by the BC labour expenditure (BCLE) incurred in a distant location over the BC labour expenditure for the tax year. For animated productions that start key animation after June 26, 2015, there is no minimum number of principal photography days required.

Qualified BC labour expenditure for the tax year (line 590 from Part 5) ..... 11A  
 Qualified BC labour expenditure related to episodes that do not qualify for the distant location regional tax credit (if this is a series intended for television broadcast) (see note) **655** .....  
 Qualified BC labour expenditure for the purpose of the distant location regional tax credit calculation (amount 11A minus line 655) ..... **▶** ..... 11B

**For animated productions that start key animation before June 27, 2015, and for live action productions:**

Number of principal photography days\* in a distant location **660** ..... = ..... 11C  
 Total number of principal photography days\* **665** .....

**For animated productions that start key animation after June 26, 2015:**

BCLE for the tax year incurred in a distant location **667** ..... = ..... 11D  
 BCLE for the tax year **669** .....

Prorated qualified BC labour expenditure (amount 11B multiplied by amount 11C or 11D, whichever applies) ..... 11E

**Distant location regional tax credit** (amount 11E multiplied by 6%) ..... **670** .....  
 (enter the amount from line 670 at amount 14D in Part 14)

**Note**

The qualifying episodes for the distant location regional tax credit are the same as the qualifying episodes for the regional tax credit.

\* Principal photography days of the eligible production or qualifying episodes in British Columbia.

**Part 12 – Film training tax credit**

BC labour expenditure paid to BC-based individuals in an approved training program ..... **674** .....  
 Any assistance for the training program or the BC-based individuals ..... **678** .....  
 Net BC labour expenditure paid to BC-based individuals in an approved training program (line 674 minus line 678) ..... 12A  
 Amount 12A ..... × 30% = ..... 12B  
 Qualified BC labour expenditure for the tax year (line 590 from Part 5) ..... × 3% = ..... 12C  
**Film training tax credit** (the lesser of amount 12B and amount 12C) ..... **685** .....  
 (enter the amount from line 685 at amount 14E in Part 14)

**Part 13 – Digital animation, visual effects and post-production tax credit**

The DAVE tax credit rate is 16% for productions that start principal photography after September 30, 2016. For productions that start principal photography before October 1, 2016, the DAVE tax credit rate is 17.5%.

Use amount 13A if principal photography for the production started before October 1, 2016.  
 Use amount 13B if principal photography for the production started after September 30, 2016.

**DAVE tax credit** for productions that started principal photography before October 1, 2016 ... ..... × 17.5% = ..... 13A  
 line 755 from Part 7

**DAVE tax credit** for productions that started principal photography after September 30, 2016 . ..... × 16% = ..... 13B  
 line 755 from Part 7

**Digital animation, visual effects and post-production tax credit** (amount 13A or amount 13B, whichever applies) ..... **760** .....  
 (enter the amount from line 760 at amount 14F in Part 14)

Part 14 – British Columbia film and television tax credit

Basic tax credit (line 620 from Part 8) .....	_____	14A
Scriptwriting tax credit (line 905 from Part 9) .....	_____	14B
Regional tax credit (line 705 from Part 10) .....	_____	14C
Distant location regional tax credit (line 670 from Part 11) .....	_____	14D
Film training tax credit (line 685 from Part 12) .....	_____	14E
Digital animation, visual effects and post-production tax credit (line 760 from Part 13) .....	_____	14F
<b>British Columbia film and television tax credit</b> (total of amounts 14A to 14F) .....	<b>800</b> _____	

Enter the amount from line 800 on line 671 of Schedule 5, Tax Calculation Supplementary – Corporations. If you are filing more than one of these forms, add all line 800 amounts from all of the forms and enter the total on line 671 of Schedule 5.

See the privacy statement on your T2 return.