

# British Columbia Training Tax Credit (Individuals)

Complete this form to calculate your British Columbia training tax credit. You can claim this credit if you were a resident of British Columbia on December 31, 2022, and you completed an **eligible program** administered through the British Columbia Industry Training Authority or you passed a challenge exam and received a Certificate of Qualification from the British Columbia Industry Training Authority in the tax year.

Eligible programs and completion requirements are defined by Regulation. For more information, go to [www2.gov.bc.ca/gov/content/taxes/income-taxes/corporate/credits/training](http://www2.gov.bc.ca/gov/content/taxes/income-taxes/corporate/credits/training) or call 1-877-387-3332.

There are four parts to the training tax credit:

- Basic tax credit for an eligible recognized program (non-Red Seal only) (read Part 1 below)
- Completion tax credit for an eligible training program (Red Seal and non-Red Seal) (read Part 2 below)
- Certification tax credit for an eligible recognized program (non-Red Seal) or an eligible training program (Red Seal and non-Red Seal) (read Part 1 and Part 2 below)
- Enhanced tax credit for First Nations individuals and persons with disabilities (read Part 3 on the next page)

If you are filing a paper return, attach this form.

## Part 1 – Basic and certification tax credits (level 1 or 2 of a non-Red Seal program only)

You can claim these credits if, in 2022, you completed the level 1 or level 2 requirements for a non-Red Seal program or you passed a challenge exam and received a Certificate of Qualification for a program where graduating from the program qualifies for level 1 or level 2. You cannot claim these credits for a Red Seal program.

If you completed level 1 in 2022, enter \$1,000.				<b>1</b>
If you completed level 2 in 2022, enter \$1,000.		+		<b>2</b>
Line 1 plus line 2	<b>63430</b>	=		<b>3</b>

## Part 2 – Completion and certification tax credits (level 3 or 4 of a Red Seal or non-Red Seal program)

You can claim these credits if, in 2022, you completed the level 3 or level 4 requirements for either a Red Seal or non-Red Seal program or you passed a challenge exam and received a Certificate of Qualification for a program where graduating from the program qualifies for level 3 or level 4.

If you completed level 3 in 2022, enter \$2,000.	<b>63440</b>			<b>4</b>
If you completed level 4 in 2022, enter \$2,500.	<b>63450</b>	+		<b>5</b>
Line 4 plus line 5		=		<b>6</b>

**Part 3 – Enhanced tax credit (Red Seal and non-Red Seal programs)**

Complete this part if, in 2022, you were eligible to claim the disability amount (line 31600 of your return) or if you were registered as an Indian under the Indian Act (Canada), and any of the following conditions apply:

- You claimed an amount in Part 1.
- You claimed an amount in Part 2.
- You received the federal Apprenticeship Incentive Grant through Service Canada in the year.

Amount from line 3 of the previous page			<b>7</b>
Amount from line 6 of the previous page	+		<b>8</b>
Enter the federal Apprenticeship Incentive Grant you received in 2022.	+		<b>9</b>
Add lines 7 to 9.	=		<b>10</b>
Applicable rate	x	50%	<b>11</b>
Line 10 multiplied by the percentage from line 11		<b>63460</b> =	<b>12</b>

**Part 4 – Training tax credit**

Amount from line 3 of the previous page			<b>13</b>
Amount from line 6 of the previous page	+		<b>14</b>
Amount from line 12 in Part 3 above	+		<b>15</b>
Add lines 13 to 15.			
Enter this amount on <b>line 60550</b> of your Form BC479, British Columbia Credits.	=		<b>16</b>

**Certification**

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

Signature \_\_\_\_\_

Date 

Year	Month	Day

**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 both this Act and section 26 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**). Email: **ITBTaxQuestions@gov.bc.ca**

See the privacy notice on your return.