

**ONTARIO APPRENTICESHIP TRAINING TAX CREDIT**
(2009 and later tax years)

Name of corporation	Business Number	Year	Tax year-end Month	Day
---------------------	-----------------	------	-----------------------	-----

- Use this schedule to claim an Ontario apprenticeship training tax credit (ATTC) under section 89 of the *Taxation Act, 2007* (Ontario).
- The ATTC is a refundable tax credit that is equal to a specified percentage (25% to 45%) of the eligible expenditures incurred by a corporation for a qualifying apprenticeship. Before March 27, 2009, the maximum credit for each apprentice is \$5,000 per year to a maximum credit of \$15,000 over the first 36-month period of the qualifying apprenticeship. After March 26, 2009, the maximum credit for each apprentice is \$10,000 per year to a maximum credit of \$40,000 over the first 48-month period of the qualifying apprenticeship. The maximum credit amount is prorated for an employment period of an apprentice that straddles March 26, 2009.
- Eligible expenditures are salaries and wages (including taxable benefits) paid to an apprentice in a qualifying apprenticeship or fees paid to an employment agency for the provision of services performed by the apprentice in a qualifying apprenticeship. These expenditures must be:
 - paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario;
 - for services provided by the apprentice during the first 36 months of the apprenticeship program, if incurred before March 27, 2009; and
 - for services provided by the apprentice during the first 48 months of the apprenticeship program, if incurred after March 26, 2009.
- An expenditure is not eligible for an ATTC if:
 - the same expenditure was used, or will be used, to claim a co-operative education tax credit; or
 - it is more than an amount that would be paid to an arm's length apprentice.
- An apprenticeship must meet the following conditions to be a qualifying apprenticeship:
 - the apprenticeship is in a qualifying skilled trade approved by the Ministry of Training, Colleges and Universities (Ontario); and
 - the corporation and the apprentice must be participating in an apprenticeship program in which the training agreement has been registered under the *Ontario College of Trades and Apprenticeship Act, 2009* or the *Apprenticeship and Certification Act, 1998*, or in which the contract of apprenticeship has been registered under the *Trades Qualification and Apprenticeship Act*.
- Make sure you keep a copy of the training agreement or contract of apprenticeship to support your claim. Do not submit the training agreement or contract of apprenticeship with your *T2 Corporation Income Tax Return*.
- File this schedule with your *T2 Corporation Income Tax Return*.

Part 1 – Corporate information (please print)

110 Name of person to contact for more information	120 Telephone number including area code
---	---

Is the claim filed for an ATTC earned through a partnership? * **150** 1 Yes ☐ 2 No ☐

If **yes** to the question at line 150,
what is the name of the partnership? **160** _____

Enter the percentage of the partnership's ATTC allocated to the corporation **170** _____ %

* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership, complete a Schedule 552 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 552 to claim the partner's share of the partnership's ATTC. The total of the partners' allocated amounts can never exceed the amount of the partnership's ATTC.

Part 2 – Eligibility

1. Did the corporation have a permanent establishment in Ontario in the tax year?	200 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>
2. Was the corporation exempt from tax under Part III of the <i>Taxation Act, 2007</i> (Ontario)?	210 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>

If you answered **no** to question 1 or **yes** to question 2, then you are **not eligible** for the ATTC.

Part 3 – Specified percentageCorporation's salaries and wages paid in the previous tax year * **300** _____

For eligible expenditures incurred before March 27, 2009:

- If line 300 is \$400,000 or less, enter 30% on line 310.
- If line 300 is \$600,000 or more, enter 25% on line 310.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 310 using the following formula:

$$\text{Specified percentage} = 30\% - \left[5\% \times \frac{(\text{amount on line 300 minus } 400,000)}{200,000} \right]$$

Specified percentage **310** _____ %

For eligible expenditures incurred after March 26, 2009:

- If line 300 is \$400,000 or less, enter 45% on line 312.
- If line 300 is \$600,000 or more, enter 35% on line 312.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 312 using the following formula:

$$\text{Specified percentage} = 45\% - \left[10\% \times \frac{(\text{amount on line 300 minus } 400,000)}{200,000} \right]$$

Specified percentage **312** _____ %

* If this is the first tax year of an amalgamated corporation and subsection 89(6) of the *Taxation Act, 2007* (Ontario) applies, enter salaries and wages paid in the previous tax year by the predecessor corporations.

Part 4 – Calculation of the Ontario apprenticeship training tax credit

Complete a **separate entry** for each apprentice that is in a qualifying apprenticeship with the corporation. When claiming an ATTC for repayment of government assistance, complete a **separate entry** for each repayment, and complete columns A to G and M and N with the details for the employment period in the previous tax year in which the government assistance was received.

A Trade code 400					B Apprenticeship program/ trade name 405					C Name of apprentice 410				
1.														
2.														
3.														
4.														
5.														

D Original contract or training agreement number 420					E Original registration date of apprenticeship contract or training agreement (yyyy-mm-dd) (see note 1 below) 425					F Start date of employment as an apprentice in the tax year (yyyy-mm-dd) (see note 2 below) 430					G End date of employment as an apprentice in the tax year (yyyy-mm-dd) (see note 3 below) 435				
1.																			
2.																			
3.																			
4.																			
5.																			

Note 1: Enter the original registration date of the apprenticeship contract or training agreement in all cases, even when multiple employers employed the apprentice.

Note 2: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the first day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the start date of employment as an apprentice for the tax year in which the government assistance was received.

Note 3: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the last day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the end date of employment as an apprentice for the tax year in which the government assistance was received.

Part 4 – Calculation of the Ontario apprenticeship training tax credit (continued)

	H1 Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below) <div style="text-align: center;">441</div>	H2 Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below) <div style="text-align: center;">442</div>	H3 Number of days employed as an apprentice in the tax year (column H1 plus column H2) <div style="text-align: center;">440</div>	I Maximum credit amount for the tax year (see note 2 below) <div style="text-align: center;">445</div>
1.				
2.				
3.				
4.				
5.				

	J1 Eligible expenditures before March 27, 2009 (see note 3 below) <div style="text-align: center;">451</div>	J2 Eligible expenditures after March 26, 2009 (see note 3 below) <div style="text-align: center;">452</div>	J3 Eligible expenditures for the tax year (column J1 plus column J2) <div style="text-align: center;">450</div>	K Eligible expenditures multiplied by specified percentage (see note 4 below) <div style="text-align: center;">460</div>
1.				
2.				
3.				
4.				
5.				

	L ATTC on eligible expenditures (lesser of columns I and K) <div style="text-align: center;">470</div>	M ATTC on repayment of government assistance (see note 5 below) <div style="text-align: center;">480</div>	N ATTC for each apprentice (column L or column M, whichever applies) <div style="text-align: center;">490</div>
1.			
2.			
3.			
4.			
5.			

Ontario apprenticeship training tax credit (total of amounts in column N)	<div style="border: 1px solid black; padding: 2px;">500</div>	<div style="border: 1px solid black; padding: 2px;">O</div>
--	--	--

If you need more space, attach additional schedule(s).

or, if the corporation answered **yes** at line 150 in Part 1, determine the partner's share of amount O:

Amount O _____ × percentage on line 170 in Part 1 _____ % = **P**

Enter amount O or P, whichever applies, on line 454 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 552, add the amounts from line O or P, whichever applies, on all the schedules, and enter the total amount on line 454 of Schedule 5.

Note 1: When there are multiple employment periods as an apprentice in the tax year with the corporation, do not include days in which the individual was not employed as an apprentice.

For H1: The days employed as an apprentice must be within 36 months of the registration date provided in column E on page 2.

For H2: The days employed as an apprentice must be within 48 months of the registration date provided in column E on page 2.

Note 2: Maximum credit = (\$5,000 × H1/365*) + (\$10,000 × H2/365*)

* 366 days, if the tax year includes February 29

Note 3: Reduce eligible expenditures by all government assistance, as defined under subsection 89(19) of the *Taxation Act, 2007* (Ontario), that the corporation has received, is entitled to receive, or may reasonably expect to receive, in respect of the eligible expenditures, on or before the filing due date of the *T2 Corporation Income Tax Return* for the tax year.

For J1: Eligible expenditures before March 27, 2009, must be for services provided by the apprentice during the first 36 months of the apprenticeship program.

For J2: Eligible expenditures after March 26, 2009, must be for services provided by the apprentice during the first 48 months of the apprenticeship program.

Note 4: Calculate the amount in column K as follows:

Column K = (J1 × line 310) + (J2 × line 312)

Note 5: Include the amount of government assistance repaid in the tax year multiplied by the specified percentage for the tax year in which the government assistance was received, to the extent that the government assistance reduced the ATTC in that tax year.

Complete a **separate entry** for each repayment of government assistance.