



British Columbia Training Tax Credit (2017 and later tax years)

Corporation's name	Business number	Tax year-end Year Month Day
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- Complete this schedule if, at any time in the tax year, you paid salary and wages to an employee enrolled in an eligible training program administered through the British Columbia Industry Training Authority (ITA) on account of employment or services related to the training program at a permanent establishment in British Columbia. Eligible programs and completion requirements are defined in the *Income Tax Act* (British Columbia) and by the *Training Tax Credits Regulation*.
- To claim this credit, you must file a completed copy of this schedule with your *T2 Corporation Income Tax Return* within 36 months after the end of the tax year in which you paid the eligible salary and wages.
- The British Columbia Training Tax Credit is available for eligible salary and wages payable before January 1, 2019.
- There are three elements to the training tax credit program:
 1. Basic credit for an eligible recognized program (non-Red Seal)(see Part 1).
 2. Completion credits for an eligible training program (Red Seal and non-Red Seal)(see Part 2).
 3. Enhanced credits for First Nations individuals and persons with disabilities (Red Seal and non-Red Seal)(see Part 3).
- Enter the registration number provided by the ITA. If there is no registration number, enter the social insurance number (SIN) or the name of the employee. Also enter the name of the Red Seal or non-Red Seal program and the salary and wages payable in the period. Attach additional schedules if more space is required.
- **Do not complete Part 1 or Part 2 for an employee enrolled in an eligible program if you are claiming the enhanced tax credit in Part 3 for that employee.**

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 – Basic tax credit (non-Red Seal apprenticeship programs only)

The basic tax credit is available during an employee's first 24 months of a **non-Red Seal** apprenticeship program. To claim this credit, enter on line 110 the salary and wages* payable during the tax year where the employee was still within the first 24 months of a non-Red Seal program.

If your employee is in a **red seal** program, you **cannot** claim this basic tax credit.

A 100 ITA registration number (SIN or name of employee)	B 105 Name of program	C 110 Salary and wages*	D 115 Column C x 20%	E 120 Lesser of column D or \$4,000
Total				A

* Net of any other government or non-government assistance received, to be received, or that you are entitled to receive.

Part 2 – Completion tax credits (Red Seal and non-Red Seal apprenticeship programs)**Protected B** when completed**Calculation for an employee who has completed level 3 of an eligible apprenticeship program**

To claim this credit, enter on line 210 the salary and wages* payable in the 12 months just before the completion of the level.

A 200 ITA registration number (SIN or name of employee)	B 205 Name of program	C 210 Salary and wages*	D 215 Column C x 15%	E 220 Lesser of column D or \$2,500
Total				B

Calculation for an employee who has completed level 4 of an eligible apprenticeship program

To claim this credit, enter on line 310 the salary and wages* in the 12 months just before the completion of the level.

A1 300 ITA registration number (SIN or name of employee)	B1 305 Name of program	C1 310 Salary and wages*	D1 315 Column C1 x 15%	E1 320 Lesser of column D1 or \$3,000
Total				C

* Net of any other government or non-government assistance received, to be received, or that you are entitled to receive.

Part 3 – Enhanced tax credits

The enhanced training tax credits apply only to the following employees:

- eligible First Nations individuals (defined as persons registered as an Indian under the *Indian Act*); or
- persons with disabilities (defined as persons eligible for the federal disability amount on their income tax and benefit return).

Calculation for an employee's first 24 months of a Red Seal apprenticeship program

To claim this credit, you must be eligible for the federal apprenticeship job creation tax credit (Red Seal programs only). Enter on line 411 the salary and wages* payable that are eligible for the federal apprenticeship job creation tax credit (included on line 603 from Schedule 31).

A 400 ITA registration number (SIN or name of employee)	B 405 Name of program	C 411 Salary and wages*	D 416 Column C x 5.5%	E 420 Lesser of column D or \$1,000
Total				D

* Net of any other government or non-government assistance received, to be received, or that you are entitled to receive. Government assistance does not include the federal apprenticeship job creation tax credit.

Calculation for an employee's first 24 months of a non-Red Seal apprenticeship program

This credit includes the basic and enhanced tax credits. To claim this credit, enter on line 510 the salary and wages** payable during the tax year where the employee was still within the first 24 months of a non-Red Seal program.

A1 500 ITA registration number (SIN or name of employee)	B1 505 Name of program	C1 510 Salary and wages**	D1 515 Column C1 x 30%	E1 520 Lesser of column D1 or \$6,000
Total				E

** Net of any other government or non-government assistance received, to be received, or that you are entitled to receive.

Part 3 – Enhanced tax credits continues on page 3.

This credit includes the completion and enhanced tax credits. To claim this credit, enter on line 610 the salary and wages*** payable in the 12 months just before the completion of the level.

A2 600 ITA registration number (SIN or name of employee)	B2 605 Name of program	C2 610 Salary and wages***	D2 615 Column C2 x 22.5%	E2 620 Lesser of column D2 or \$3,750
			Total	

Calculation for an employee who has completed level 4 of an eligible apprenticeship program (Red Seal and non-Red Seal apprenticeship programs)

This credit includes the completion and enhanced tax credits. To claim this credit, enter on line 710 the salary and wages*** payable in the 12 months just before the completion of the level.

A3 700 ITA registration number (SIN or name of employee)	B3 705 Name of program	C3 710 Salary and wages***	D3 715 Column C3 x 22.5%	E3 720 Lesser of column D3 or \$4,500
Total				

*** Net of any other government or non-government assistance received, to be received, or that you are entitled to receive.

Part 4 – British Columbia training tax credit

Basic tax credit (amount A from Part 1)	800	
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Completion tax credit

Amount B from Part 2 H

Amount C from Part 2 |

Completion tax credit (amount H plus amount I) **805**

Enhanced tax credit

Amount D from Part 3 J

Amount E from Part 3 K

Amount F from Part 3 L

Amount G from Part 3 M

Enhanced tax credit (add amounts J, K, L, and M) **810** _____ ▶ _____

Credit allocated from a partnership* **815**

British Columbia training tax credit (add lines 800, 805, 810, and 815)

Enter at line 679 of Schedule 5, *Tax Calculation Supplementary – Corporations*.

* A corporation that is a member of a partnership, other than a specified member as defined in subsection 248(1) of the federal *Income Tax Act*, can claim its appropriate portion of the British Columbia training tax credit on salary and wages payable for employment. The appropriate portion is that portion that may reasonably be considered to be in the same proportion in which the partners have agreed to share any income or loss.