

BRITISH COLUMBIA TRAINING TAX CREDIT (EMPLOYERS)

Complete this form to calculate your British Columbia training tax credit for employers. If you are completing a return for a corporation, use Schedule 428 of the T2 return.

You can claim this credit if you were a resident of British Columbia at the end of the year and you met the following conditions:

- you carried on business in British Columbia at any time in the year;
- you employed a person who was enrolled in an eligible program administered through the British Columbia Industry Training Authority at any time in the year.

Eligible programs and completion requirements are defined by Regulation. Information is also available on the British Columbia Web page at www.sbr.gov.bc.ca/business/Income_Taxes/ttc.

There are three elements to the training tax credit:

- basic tax credit for an eligible recognized program (non-Red Seal) (read Part 2 of the worksheet)
- completion tax credit for an eligible training program (Red Seal and non-Red Seal) (read Part 3 of the worksheet)
- enhanced tax credit for First Nations individuals and persons with disabilities (read Part 4 of the worksheet)

Salary and wages for calculating your credits are the salary and wages paid or payable to an employee enrolled in an eligible program, **minus** any government or non-government assistance received or receivable.

Note: For the **completion tax credit**, the salary and wages can be applied twice for overlapping periods when more than one level were completed within the same year.

For example, an employee, hired on April 1, 2008, had completed level 3 on May 31, 2009, and level 4 on November 30, 2009. The employer can claim the wages paid from June 1, 2008, to May 31, 2009, for the level 3 credit and claim the wages paid from December 1, 2008, to November 30, 2009, for the level 4 credit. The wages paid from December 1, 2008, to May 31, 2009, are used for both level 3 and level 4 credits.

If two or more employers, who are not dealing with each other at arm's length, are claiming this credit, the total of all amounts claimed cannot exceed the maximum amount that would be claimed if only one employer were making the claim.

Complete the worksheet on the next page. If you have more than one employee enrolled in an eligible program, complete a separate worksheet for each employee.

Attach a copy of this form and worksheets with your return. If you are filing electronically, keep a copy of the documents for your records in case we ask to see them.

	Tax year ▶	2009
British Columbia training tax credit		
Enter the total credits calculated from line 3 in Part 2 from all worksheets.	Basic tax credit 6347	• 1
Enter the total credits calculated from line 10 in Part 3 from all worksheets.	Completion tax credit 6348 +	• 2
Enter the total credits calculated from line 19 in Part 4 from all worksheets.	Enhanced tax credit 6349 +	• 3
Add lines 1 to 3. Enter the result on line 21 of Form BC479, <i>British Columbia Credits</i> .	=	4

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 requested 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 Information and Privacy Analyst, FOI Section, P.O. Box 9432, Stn Prov Govt, Victoria BC V8W 9N6. (Telephone: Victoria at **250-387-3332**, Vancouver at **604-660-2421** or toll-free at **1-800-663-7867** and ask to be redirected). E-mail: FOI.QRYS@gov.bc.ca

Worksheet

Complete these calculations for each employee. If you are claiming the salaries and wages for an employee who is employed by a partnership, enter your proportionate share of the salaries and wages for the calculations below.

Part 1 – Employee identification

Employee name (print)	
Registration number	Name of eligible program (print)

Part 2 – Basic tax credit (non-Red Seal programs only)

You can claim the basic tax credit if, in 2009, you employed a person who was registered in a non-Red Seal program.

Salary and wages for the purpose of claiming this credit are those amounts paid or payable to this employee in the part of the tax year that is within 24 months after the date the employee entered into the industry training agreement.

Effective July 1, 2009, the applicable rate increased from 10% to 20% and the maximum amount increased from \$2,000 to \$4,000. For the 2009 tax year, the increased rate and maximum amount are pro-rated to 15% and \$3,008 respectively.

Salary and wages paid or payable to an employee in the year			1
Applicable rate	×	15%	2
Multiply line 1 by line 2.	=		3
Enter this amount on line 6347 on the previous page.	(maximum \$3,008)	=	3

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

You can claim the completion tax credit if you employed a person who, in 2009, completed the level 3, level 4, or higher requirements for a Red Seal or a non-Red Seal program.

Salary and wages for the purpose of claiming this credit are those amounts paid or payable to this employee within a 12-month period, and ending at any time in the month that includes the completion date for the level requirements. You can still claim this credit if the employee completed the level in 2009 after leaving your employment. If the employee completed more than one level in the same year, read the note on the previous page.

Salary and wages paid or payable to an employee who completed level 3			4
Applicable rate	×	15%	5
Multiply line 4 by line 5. (maximum \$2,500)	=		6
Salary and wages paid or payable to an employee who completed level 4 or higher			7
Applicable rate	×	15%	8
Multiply line 7 by line 8. (maximum \$3,000)	=		9
Add lines 6 and 9.		+	9
Enter this amount on line 6348 on the previous page.		=	10

Part 4 – Enhanced tax credit

You can claim the enhanced tax credit if, in 2009, your employee is eligible to claim the disability amount on line 316 of his or her federal Schedule 1 or if your employee is registered as an Indian under the *Indian Act* (Canada).

To claim the enhanced tax credit for level 1 and level 2, you must have claimed the basic credit in Part 2 or be eligible to claim the Apprenticeship Job Creation Tax Credit. To claim the enhanced credit for level 3, 4, or higher, you must have claimed the completion credit in Part 3.

Amount from line 3			11
Amount from line 10	+		12
Add lines 11 and 12.	=		13
Applicable rate	×	50%	14
Multiply line 13 by line 14.	=		15

Enhanced tax credit for the first 24 month of a Red Seal program

Eligible salary and wages paid or payable in the year to an eligible apprentice*			16
Applicable rate	×	15%	17
Multiply line 16 by line 17. (maximum \$1,000)	=		18
Add lines 15 and 18.		+	18
Enter this amount on line 6349 on the previous page.		=	19

* Eligible salary and wages for line 16 are those amounts paid or payable to an eligible apprentice who was registered in a Red Seal program in the part of the tax year that is within 24 months after the date the employee entered into the industry training agreement.