



BRITISH COLUMBIA PRODUCTION SERVICES TAX CREDIT (2010 and later tax years)

Name of corporation, Business number, Tax year-end (Year, Month, Day)

- Use this form to claim the following credits under the Income Tax Act (British Columbia):
- production services tax credit (section 82.1), complete Parts 1, 2, 3, 4, 6 and 10;
- regional production services tax credit (section 82.2), complete Part 7;
- distant location production services tax credit (section 82.21), complete Part 8; and
- digital animation or visual effects production services tax credit (section 82.3), complete Parts 5 and 9.
To claim any of the above credits, include the following with the T2 Corporation Income Tax Return:
- accreditation certificate (or a copy); and
- a completed copy of this form for each accredited production. We consider each episode in a series to be a production. However, we will accept one form for episodes in a series that are accredited productions.

Do not use this area
Code number 423

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 Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250-953-3671, Vancouver at 604-660-2421 or toll-free at 1-800-663-7867 and ask to be re-directed). Email: FOI.QRYS@gov.bc.ca

Part 1 - Contact Information (please print)
151 Name of person to contact for more information
153 Telephone number including area code

Part 2 - Identifying the film or video production
301 Title of production
302 Date principal photography began (Year, Month, Day)
304 Title of production (from accreditation certificate if different than line 301)
303 Accreditation certificate number PS

Part 3 - Eligibility
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? 220 1 Yes [ ] 2 No [ ]
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? 222 1 Yes [ ] 2 No [ ]
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? 230 1 Yes [ ] 2 No [ ]
b) a small business venture capital corporation registered under section 3 of the Small Business Venture Capital Act? 235 1 Yes [ ] 2 No [ ]
c) a corporation that has an employee share ownership plan registered under section 2 of the Employee Investment Act? 240 1 Yes [ ] 2 No [ ]
d) registered as an employee venture capital corporation under section 8 of the Employee Investment Act? 245 1 Yes [ ] 2 No [ ]
Has the corporation claimed a British Columbia film and television tax credit for this production? 250 1 Yes [ ] 2 No [ ]
If you answered yes to any of the above questions, you are not eligible for a British Columbia production services tax credit.

**Part 4 – Accredited qualified BC labour expenditure**

Accredited BC labour expenditure for the tax year includes amounts:

- incurred from 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 accredited 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; and
- that are for services provided by BC-based individuals and rendered in British Columbia.

For accredited productions with principal photography that begins after February 19, 2008, a BC-based individual is defined as an individual who was resident in British Columbia on December 31 of the year preceding the end of the tax year for which the corporation claims this credit.

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

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

Salary or wages paid that are directly attributable to the production ..... **405** \_\_\_\_\_ A

**Add:**

Remuneration directly attributable to the production paid to:

– BC-based individuals ..... **420** \_\_\_\_\_ a

– taxable Canadian corporations (solely owned by a BC-based individual) ..... **425** \_\_\_\_\_ b

– other taxable Canadian corporations (for their BC-based employees) ..... **430** \_\_\_\_\_ c

– partnerships carrying on business in Canada (for their BC-based members or employees) **432** \_\_\_\_\_ d

Subtotal (total of amounts a to d) = **405** \_\_\_\_\_ B

**Add:**

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 ..... **435** \_\_\_\_\_ C

Accredited BC labour expenditure for the current tax year (total of amounts A to C) ..... **490** \_\_\_\_\_ D

Accredited BC labour expenditure for the previous tax years ..... \_\_\_\_\_ E

Accredited BC labour expenditure for the current and previous tax years (amount D plus amount E) ..... **505** \_\_\_\_\_ F

**Deduct:**

All government or non-government assistance that the corporation has not repaid and can be reasonably considered to be attributable to accredited BC labour expenditure ..... **520** \_\_\_\_\_ e

All accredited qualified BC labour expenditure claimed in previous tax years ..... **525** \_\_\_\_\_ f

Accredited 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 ..... **530** \_\_\_\_\_ g

Subtotal (total of amounts e to g) = \_\_\_\_\_ G

**Accredited qualified BC labour expenditure for the tax year** (amount F minus amount G) ..... **590** \_\_\_\_\_ H

If principal photography begins after February 28, 2010, complete amount I

**Accredited qualified BC labour expenditure for the tax year incurred after February 28, 2010** ..... **610** \_\_\_\_\_ I  
(enter the portion of amount H incurred after February 28, 2010)

**Part 5 – Accredited qualified BC labour expenditure directly attributable to digital animation or visual effects (DAVE)**

**Accredited BC labour expenditure directly attributable to DAVE activities for the tax year** is the total of:

Salary or wages paid that are directly attributable to the production's DAVE activities ..... **406** \_\_\_\_\_ J

**Add:**

Remuneration directly attributable to the production's DAVE activities paid to:

– BC-based individuals ..... **421** \_\_\_\_\_ h  
 – taxable Canadian corporations (solely owned by a BC-based individual) ..... **426** \_\_\_\_\_ i  
 – other taxable Canadian corporations (for their BC-based employees) ..... **431** \_\_\_\_\_ j  
 – partnerships carrying on business in Canada (for their BC-based members or employees) **433** \_\_\_\_\_ k  
 Subtotal (total of amounts h to k) = \_\_\_\_\_ ▶ \_\_\_\_\_ K

**Add:**

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 . . . **436** \_\_\_\_\_ L  
 Accredited DAVE BC labour expenditure for the current tax year (total of amounts J to L) ..... **491** \_\_\_\_\_ M  
 Accredited DAVE BC labour expenditure for the previous tax years ..... \_\_\_\_\_ N  
 Accredited DAVE BC labour expenditure for the current and previous tax years (amount M plus amount N) ..... **506** \_\_\_\_\_ O

**Deduct:**

All government or non-government assistance that the corporation has not repaid and can be reasonably considered to be attributable to accredited DAVE BC labour expenditure . . . **521** \_\_\_\_\_ l  
 All accredited DAVE qualified BC labour expenditure claimed in previous tax years ..... **526** \_\_\_\_\_ m  
 Accredited 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 ..... **531** \_\_\_\_\_ n  
 Subtotal (total of amounts l to n) = \_\_\_\_\_ ▶ \_\_\_\_\_ P

**Accredited qualified BC labour expenditure directly attributable to DAVE for the tax year** (amount O minus amount P) ..... **591** \_\_\_\_\_ Q

If principal photography begins after February 28, 2010, complete amount R

**Accredited qualified BC labour expenditure directly attributable to DAVE for the tax year incurred after February 28, 2010** (enter the portion of amount Q incurred after February 28, 2010) ..... **592** \_\_\_\_\_ R

**Part 6 – Production services tax credit**

Base credit: amount H from Part 4 \_\_\_\_\_ × 25% = ..... **800** \_\_\_\_\_ S

If principal photography begins after February 28, 2010, include the following additional amount

Additional credit: amount I from Part 4 \_\_\_\_\_ × 8% = ..... **810** \_\_\_\_\_ T

**Production services tax credit** (amount S plus amount T) ..... \_\_\_\_\_ U

**Part 7 – Regional production services tax credit**

To be eligible for a regional production services tax credit, principal photography of the production or of each episode for an episodic production must be done in British Columbia 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 British Columbia.

**Episodic productions** (complete Worksheet #1, line 815 and line 830)

Prorated accredited qualified BC labour expenditure (amount from Worksheet #1, line 1) ..... **815** \_\_\_\_\_ V

**Other productions**

Accredited qualified BC labour expenditure for the tax year (amount H from Part 4) ..... \_\_\_\_\_ o

Total number of days\* outside the designated Vancouver area **820** \_\_\_\_\_ = \_\_\_\_\_ p  
Total number of days\* **825**

Prorated accredited qualified BC labour expenditure (amount o **multiplied by** amount p) ..... **▶** \_\_\_\_\_ W

**Regional production services tax credit** (amount V or amount W **multiplied by** 6%) ..... **830** \_\_\_\_\_ X

\* Principal photography days of the qualifying production in British Columbia

**Part 8 – Distant location production services tax credit when principal photography begins after February 19, 2008**

To be eligible for a distant location production services tax credit, principal photography of the production or of each episode for an episodic production must be done in British Columbia in a distant location for a minimum of one day and the production must qualify for the regional production services tax credit. Include only expenditures incurred after December 31, 2007.

**Episodic productions** (complete Worksheet #2, line 835 and line 845)

Prorated accredited qualified BC labour expenditure (amount from Worksheet #2, line 2) ..... **835** \_\_\_\_\_ Y

**Other productions**

Accredited qualified BC labour expenditure for the tax year (amount H from Part 4) ..... \_\_\_\_\_ q

Total number of days\* in a distant location **839** \_\_\_\_\_ = \_\_\_\_\_ r  
Total number of days\* **841**

Prorated accredited qualified BC labour expenditure (amount q **multiplied by** amount r) ..... **▶** \_\_\_\_\_ Z

**Distant location production services tax credit** (amount Y or amount Z **multiplied by** 6%) ..... **845** \_\_\_\_\_ AA

\* Principal photography days of the qualifying production in British Columbia

**Part 9 – Digital animation or visual effects production services tax credit**

Base credit: amount Q from Part 5 \_\_\_\_\_ × 15% = \_\_\_\_\_ BB

If principal photography begins after February 28, 2010, include the following additional amount

Additional credit: amount R from Part 5 \_\_\_\_\_ × 2.5% = \_\_\_\_\_ CC

**Digital animation or visual effects production services tax credit** (amount BB **plus** amount CC) ..... **805** \_\_\_\_\_ DD

**Part 10 – British Columbia production services tax credit**

Production services tax credit (amount U from Part 6) ..... \_\_\_\_\_ EE

Regional production services tax credit (amount X from Part 7) ..... \_\_\_\_\_ FF

Distant location production services tax credit (amount AA from Part 8) ..... \_\_\_\_\_ GG

Digital animation or visual effects production services tax credit (amount DD from Part 9) ..... \_\_\_\_\_ HH

**British Columbia production services tax credit** (total of amounts EE to HH) ..... **850** \_\_\_\_\_ II

Enter amount II on line 672 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one of these forms, add all II amounts from all of the forms and enter the total on line 672 of Schedule 5.



