



**BRITISH COLUMBIA TRAINING TAX CREDIT
(2010 and later tax years)**

Name of corporation	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Tax year-end</td> </tr> <tr> <td style="text-align: center;">Year Month Day</td> </tr> </table>	Tax year-end	Year Month Day
Tax year-end				
Year Month Day				

- Complete this schedule if, at any time in the tax year, you paid salary or 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.
- 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); and
 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 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 250-953-3671, 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 – Calculation of 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.

	A1 ITA registration number (SIN or name of employee)	B1 Name of program	C1 Salary and wages*	D1 Column C1 × rate**	E1 Lesser of column D1 or maximum**
	100	105	110	115	120
1.					
2.					
3.					
4.					
	Total E1				

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

** Effective July 1, 2009, the basic tax credit rate and maximum amount have increased. Use the applicable rate and maximum amount based on your tax year-end:

- If your tax year **ended before July 1, 2009**, the rate in D1 is 10% and the maximum in E1 is \$2,000.
- If your tax year **started after June 30, 2009**, the rate in D1 is 20% and the maximum in E1 is \$4,000.
- If your tax year **straddled July 1, 2009**:

Rate for the tax year = (P/R × 10%) + (Q/R × 20%) (use rate to calculate amount in column D1)

Maximum for the tax year = (P/R × \$2,000) + (Q/R × \$4,000) (use maximum to calculate amount in column E1), where

P = number of days in the tax year before July 1, 2009

Q = number of days in the tax year after June 30, 2009

R = number of days in the tax year

Part 2 – Calculation of completion tax credits (Red Seal and non-Red Seal apprenticeship programs)

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* in the 12 months just before the completion of the level.

	A2 ITA registration number (SIN or name of employee) 200	B2 Name of program 205	C2 Salary and wages* 210	D2 Column C2 × 15% 215	E2 Lesser of column D2 or \$2,500 220
1.					
2.					
3.					
4.					
Total E2					

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

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

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

	A3 ITA registration number (SIN or name of employee) 300	B3 Name of program 305	C3 Salary and wages* 310	D3 Column C3 × 15% 315	E3 Lesser of column D3 or \$3,000 320
1.					
2.					
3.					
4.					
Total E3					

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

Part 3 – Calculation of 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 410 and line 411 the salaries and wages* payable that are eligible for the federal apprenticeship job creation tax credit (included on line 603 from Schedule 31).

	A4 ITA registration number (SIN or name of employee) 400	B4 Name of program 405	Salary and wages*		D4		E4 Lesser of column D4 (line 415 plus line 416) or \$1,000 420
			C4 Payable before June 03, 2010 410	C4.1 Payable after June 02, 2010 411	Column C4 × 15% 415	Column C4.1 × 5.5% 416	
1.							
2.							
3.							
4.							
Total E4							

* 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.

Part 3 – Calculation of enhanced tax credits continues on page 3.

Part 3 – Calculation of enhanced tax credits (continued)

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.

	A5 ITA registration number (SIN or name of employee) 500	B5 Name of program 505	C5 Salary and wages* 510	D5 Column C5 × rate** 515	E5 Lesser of column D5 or maximum** 520
1.					
2.					
3.					
4.					
Total E5					

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

** Effective July 1, 2009, the enhanced tax credit rate and maximum amount have increased. Use the applicable rate and maximum amount based on your tax year-end:

- If your tax year **ended before July 1, 2009**, the rate in D5 is 15% and the maximum in E5 is \$3,000.
- If your tax year **started after June 30, 2009**, the rate in D5 is 30% and the maximum in E5 is \$6,000.
- If your tax year **straddled July 1, 2009**:

Rate for the tax year = $(P/R \times 15\%) + (Q/R \times 30\%)$ (use rate to calculate amount in column D5)

Maximum for the tax year = $(P/R \times \$3,000) + (Q/R \times \$6,000)$ (use maximum to calculate amount in column E5), where

P = number of days in the tax year before July 1, 2009

Q = number of days in the tax year after June 30, 2009

R = number of days in the tax year

Calculation for an employee who has completed level 3 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 610 the salary and wages* payable in the 12 months just before the completion of the level.

	A6 ITA registration number (SIN or name of employee) 600	B6 Name of program 605	C6 Salary and wages* 610	D6 Column C6 × 22.5% 615	E6 Lesser of column D6 or \$3,750 620
1.					
2.					
3.					
4.					
Total E6					

Calculation for an employee who has completed level 4 or higher 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.

	A7 ITA registration number (SIN or name of employee) 700	B7 Name of program 705	C7 Salary and wages* 710	D7 Column C7 × 22.5% 715	E7 Lesser of column D7 or \$4,500 720
1.					
2.					
3.					
4.					
Total E7					

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

Part 4 – Calculating the British Columbia training tax credit

Basic tax credit (line E1 from page 1)	800 _____	A
Completion tax credit		
Line E2 from page 2	_____ B	
Line E3 from page 2	_____ C	
Completion tax credit (line B plus line C)	▶ 805 _____	D
Enhanced tax credit		
Line E4 from page 2	_____ E	
Line E5 from page 3	_____ F	
Line E6 from page 3	_____ G	
Line E7 from page 3	_____ H	
Enhanced tax credit (total of amounts E to H)	▶ 810 _____	I
Credit allocated from a partnership*	815 _____	J
British Columbia training tax credit (total of amounts A, D, I and J)	_____	K
Enter the amount from line K on line 679 in Part 2 of Schedule 5, <i>Tax Calculation Supplementary – Corporations</i> .		

* 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.