

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

For 2013 and future years, shipbuilding and ship repair industry employers who claim the British Columbia shipbuilding and ship repair industry tax credit on Form T1014-2, cannot claim the British Columbia training tax credit.

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 a business in British Columbia at any time in the year; and
- you employed a person who was registered in an eligible program administered through the British Columbia Industry Training Authority (ITA) at any time in the year.

Eligible programs and completion requirements are defined by Regulation. For more information, visit the British Columbia Training Tax Credit Program Web page at www.sbr.gov.bc.ca/business/Income_Taxes/ttc/, or call 1-877-387-3332.

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); and
- enhanced tax credit for First Nations individuals and persons with disabilities (read Part 4 of the worksheet).

Salary and wages for the purpose of calculating your credits are the salary and wages paid or payable to an employee enrolled in an eligible program, **minus** any related government or non-government assistance received or receivable. Salary and wages do not include profits, bonuses, employee benefits or stock options. For the purpose of calculating the credits, government assistance does not include the federal apprenticeship job creation tax credit claimed for this employee.

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

For example, an employee hired on April 1, 2013, had completed level 3 on May 31, 2014, and level 4 on November 30, 2014. The employer can claim the salary and wages paid from June 1, 2013, to May 31, 2014, for the level 3 credit and claim those paid from December 1, 2013, to November 30, 2014, for the level 4 credit. The salary and wages paid from December 1, 2013, to May 31, 2014, are included 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 for the same employee, the total of all amounts claimed by those employers 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.

If you are filing electronically, keep all your documents in case we ask to see them at a later date. **If you are filing a paper return, attach this form and the worksheets.**

British Columbia training tax credit		Tax year ► 2014
Enter the total credits calculated from line 7 in Part 2 from all worksheets.	Basic tax credit 6347	•1
Enter the total credits calculated from line 14 in Part 3 from all worksheets.	Completion tax credit 6348 +	•2
Enter the total credits calculated from line 23 in Part 4 from all worksheets.	Enhanced tax credit 6349 +	•3
Add lines 1, 2, and 3. Enter the result on line 24 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
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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 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 redirected).
Email: ITBTaxQuestions@gov.bc.ca

Worksheet

Protected B
when completed

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

Part 1 – Employee identification

Employee name (print)	
ITA identification 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 2014, you employed a person who was registered in a non-Red Seal program.

Salary and wages for the purpose of calculating 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.

Salary and wages paid or payable to this employee in the year		5
Applicable rate	×	20% 6
Multiply line 5 by line 6. Enter this amount on line 6347 on the previous page. (maximum \$4,000)	=	7

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

You can claim the completion tax credit if the employee completed, in 2014, the training in an eligible recognized program (Red Seal or Non-Red Seal) and met the level 3, level 4, or higher requirements for that program. You can still claim this credit if the employee completed the level after leaving your employment.

Salary and wages for the purpose of calculating 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. If the employee completed more than one level in the same year, **see the note on the previous page.**

Salary and wages paid or payable to this employee if level 3 completed		8	
Applicable rate	×	15% 9	
Multiply line 8 by line 9. (maximum \$2,500)	=	▶	10
Salary and wages paid or payable to this employee if level 4 or higher completed		11	
Applicable rate	×	15% 12	
Multiply line 11 by line 12. (maximum \$3,000)	=	▶	13
Add lines 10 and 13. Enter this amount on line 6348 on the previous page.		+	14

Part 4 – Enhanced tax credit

You can claim the enhanced tax credit if, in 2014, the employee is eligible to claim the disability amount on line 316 of his or her federal Schedule 1 or if the 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 tax credit in Part 2 or be eligible to claim the Apprenticeship Job Creation Tax Credit. To claim the enhanced tax credit for level 3, level 4, or higher, you must have claimed the completion tax credit in Part 3.

Enhanced tax credit for the basic and completion tax credit

Enter the amount from line 7.		15	
Enter the amount from line 14.	+	16	
Add lines 15 and 16.	=	17	
Applicable rate	×	50% 18	
Multiply line 17 by line 18.	=	▶	19

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

Eligible salary and wages paid or payable to this eligible apprentice *		20	
Applicable rate	×	5.5% 21	
Multiply line 20 by line 21. (maximum \$1,000)	=	▶	22
Add lines 19 and 22. Enter this amount on line 6349 on the previous page.		+	23

* Eligible salary and wages for line 20 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.