

British Columbia Training Tax Credit  
(2019 and later tax years)

|                    |                 |              |       |     |
|--------------------|-----------------|--------------|-------|-----|
| Corporation's name | Business number | Tax year-end |       |     |
|                    |                 | Year         | Month | Day |
|                    |                 |              |       |     |

Complete this schedule if at any time in the tax year before January 1, 2020:

- you paid salary and wages to an employee enrolled in an eligible training program administered through the British Columbia Industry Training Authority (ITA)
- your employee performed services related to the training program at a permanent establishment in British Columbia



- 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).
  3. Enhanced credits for First Nations individuals and persons with disabilities (Red Seal and non-Red Seal) (see Part 3).
- Enter the identification number provided by the ITA. If there is no **identification** 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.**
  - **Eligible apprenticeship programs and completion requirements** are described in the Income Tax Act (British Columbia) and by the Training Tax Credits Regulation and the Industry Training Regulation.

## 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](mailto: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.

| A1<br>ITA <b>identification</b> number<br>(or SIN or name of employee) | B1<br>Name of program | C1<br>Salary and<br>wages* | D1<br>Column C1<br>× 20% | E1<br>Lesser of column<br>D1 or \$4,000 |
|--|-----------------------|----------------------------|--------------------------|---|
| <b>100</b>   | <b>105</b>            | <b>110</b>                 | <b>115</b>               | <b>120</b>                              |
|  |                       |                            |                          |   |
|  |                       |                            |                          |   |
|  |                       |                            |                          |   |
|  |                       |                            |                          |   |
| Total  |                       |                            |                          | <b>A</b>                                |

\* Net of any other government and non-government assistance received, to be received, or that you are entitled to receive, other than the training tax credit, the shipbuilding and ship repair industry tax credit, and the federal investment tax credit on apprenticeship job creation.

## Part 2 – 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\* payable in the 12 months just before the completion of the level.

| A2<br>ITA identification number<br>(or SIN or name of employee) | B2<br>Name of program | C2<br>Salary and<br>wages* | D2<br>Column C2<br>× 15% | E2<br>Lesser of column<br>D2 or \$2,500 |
|---|-----------------------|----------------------------|--------------------------|---|
| 200   | 205                   | 210                        | 215                      | 220                                     |
|   |                       |                            |                          |   |
|   |                       |                            |                          |   |
|   |                       |                            |                          |   |
|   |                       |                            |                          |   |
| 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.

| A3<br>ITA identification number<br>(or SIN or name of employee) | B3<br>Name of program | C3<br>Salary and<br>wages* | D3<br>Column C3<br>× 15% | E3<br>Lesser of column<br>D3 or \$3,000 |
|---|-----------------------|----------------------------|--------------------------|---|
| 300   | 305                   | 310                        | 315                      | 320                                     |
|   |                       |                            |                          |   |
|   |                       |                            |                          |   |
|   |                       |                            |                          |   |
|   |                       |                            |                          |   |
| Total   |                       |                            |                          | C                                       |

\* Net of any other government and non-government assistance received, to be received, or that you are entitled to receive, other than the training tax credit, the shipbuilding and ship repair industry tax credit, and the federal investment tax credit on apprenticeship job creation.

## 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)
- 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 of Schedule 31).

| A4<br>ITA identification number<br>(or SIN or name of employee) | B4<br>Name of program | C4<br>Salary and<br>wages* | D4<br>Column C4<br>× 5.5% | E4<br>Lesser of column<br>D4 or \$1,000 |
|---|-----------------------|----------------------------|---------------------------|---|
| 400   | 405                   | 411                        | 416                       | 420                                     |
|   |                       |                            |                           |   |
|   |                       |                            |                           |   |
|   |                       |                            |                           |   |
|   |                       |                            |                           |   |
| Total   |                       |                            |                           | D                                       |

### 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 when the employee was still within the first 24 months of a non-Red Seal program.

| A5<br>ITA identification number<br>(or SIN or name of employee) | B5<br>Name of program | C5<br>Salary and<br>wages* | D5<br>Column C5<br>× 30% | E5<br>Lesser of column<br>D5 or \$6,000 |
|---|-----------------------|----------------------------|--------------------------|---|
| 500   | 505                   | 510                        | 515                      | 520                                     |
|   |                       |                            |                          |   |
|   |                       |                            |                          |   |
|   |                       |                            |                          |   |
|   |                       |                            |                          |   |
| Total   |                       |                            |                          | E                                       |

\* Net of any other government and non-government assistance received, to be received, or that you are entitled to receive, other than the training tax credit, the shipbuilding and ship repair industry tax credit, and the federal investment tax credit on apprenticeship job creation.



**Part 3 – Enhanced tax credits (continued)**

**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<br>ITA identification number<br>(or SIN or name of employee)<br><b>600</b> | B6<br>Name of program<br><b>605</b> | C6<br>Salary and wages*<br><b>610</b> | D6<br>Column C6<br>× 22.5%<br><b>615</b> | E6<br>Lesser of column<br>D6 or \$3,750<br><b>620</b> |
|---|-------------------------------------|---------------------------------------|--|---|
|   |                                     |                                       |  |   |
|   |                                     |                                       |  |   |
|   |                                     |                                       |  |   |
|   |                                     |                                       |  |   |
|   |                                     |                                       |  |   |
| 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.

| A7<br>ITA identification number<br>(or SIN or name of employee)<br><b>700</b> | B7<br>Name of program<br><b>705</b> | C7<br>Salary and wages*<br><b>710</b> | D7<br>Column C7<br>× 22.5%<br><b>715</b> | E7<br>Lesser of column<br>D7 or \$4,500<br><b>720</b> |
|---|-------------------------------------|---------------------------------------|--|---|
|   |                                     |                                       |  |   |
|   |                                     |                                       |  |   |
|   |                                     |                                       |  |   |
|   |                                     |                                       |  |   |
| Total   |                                     |                                       |  |   |

\* Net of any other government and non-government assistance received, to be received, or that you are entitled to receive, other than the training tax credit, the shipbuilding and ship repair industry tax credit, and the federal investment tax credit on apprenticeship job creation.

#### Part 4 – British Columbia training tax credit

**Basic tax credit** (amount A from Part 1) ..... **800** \_\_\_\_\_

### 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.