


Canadian Journalism Labour Tax Credit
(2019 and later tax years)

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

- Use this schedule to claim the **Canadian journalism labour tax credit** under section 125.6 of the Income Tax Act, if you are a corporation and either of the following applies:
 - you are a qualifying journalism organization that has incurred qualifying labour expenditures in respect of an eligible newsroom employee (complete parts 1 to 3)
 - you are a member of a partnership that is a qualifying journalism organization (complete line 130)
- A **qualifying journalism organization** (QJO) is a qualified Canadian journalism organization that meets all of the following conditions:
 - it does not hold a licence, as defined in subsection 2(1) of the Broadcasting Act
 - if it is a corporation having share capital, it meets the conditions in subparagraph (e)(iii) of the definition Canadian newspaper in subsection 19(5)
- Qualified Canadian journalism organization** (QCJO) is defined in subsection 248(1).
- Eligible newsroom employee**, in respect of a QJO in a tax year, means an individual who:
 - is employed by the organization in the tax year
 - works, on average, a minimum of 26 hours per week throughout the portion of the tax year in which the individual is employed by the organization
 - at any time in the tax year, has been, or is reasonably expected to be, employed by the organization for a minimum period of 40 consecutive weeks that includes that time
 - spends at least 75% of their time engaged in the production of **original written** news content, including researching, collecting information, verifying facts, photographing, writing, editing, designing and otherwise preparing content
 - meets any prescribed conditions
- Qualifying labour expenditure** is the amount of salary or wages payable by a QJO to an eligible newsroom employee of the organization for a tax year, less the amount of any assistance received, entitled to receive or can reasonably be expected to be received in respect of salary or wages payable for that employee for the tax year and has not been repaid before the end of the year pursuant to a legal obligation. These expenditures are subject to an annual cap of \$55,000 per eligible newsroom employee (prorated for the number of days **in the tax year the organization is a QJO**).
- To claim the Canadian journalism labour tax credit, file this schedule with your T2 Corporation Income Tax Return.
- For more information, see Line 798 – Canadian journalism labour tax credit in Guide T4012, T2 Corporation – Income Tax Guide.

Part 1 – Eligibility

Did you, at any time in the tax year, meet the conditions in the definition of a QJO as described above?  **070** Yes ☐ No ☐If you answered **no**, you **are not eligible** for the Canadian journalism labour tax credit.If you answered **yes**, indicate the period in the current tax year throughout which **you are a QJO**.**050**

From

Year Month Day

060

To

Year Month Day

Part 2 – Identifying the qualified Canadian journalism organization

QCJO designation number **095** Q

--	--	--	--	--	--	--	--	--	--

[illegible]

Total		A
-------	--	---



Subtotal (amount A plus line 130)	B
--	---

Amount received from the Aid to Publishers component of the Canada Periodical Fund in the year **135** _____

Canadian journalism labour tax credit (amount B minus line 135) C

Enter amount C on line 798 of the T2 return.

Note 2 Include all amounts of assistance you received, were entitled to receive or can reasonably be expected to receive, in respect of salary or wages of an eligible newsroom employee, which has not been repaid before the end of the tax year pursuant to a legal obligation. Such assistance includes amounts received from a provincial or territorial government.

Note 4 If the corporation is a member (other than a specified member), of a partnership that is a QJO, the Canadian journalism labour tax credit is allocated to the corporation based on its relative specified proportion (as defined in subsection 248(1)), for the relevant fiscal period of the partnership.
Enter the total of the corporation's share of the Canadian journalism labour tax credit from all the partnerships of which it is a member.