



BRITISH COLUMBIA TRAINING TAX CREDIT
(2007 and later tax years)

- Complete this schedule if you paid salary or wages after December 31, 2006, to an employee enrolled in a prescribed training program administered through the British Columbia Industry Training Authority. Eligible programs and completion requirements are defined in the *Income Tax Act* (British Columbia) and by the *Training Tax Credits Regulation*.
- To claim the 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 credits 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 (see Part 3).
- Enter the registration number provided by the Industry Training Authority. 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 for employment after December 31, 2006. 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, Ministry of Small Business and Revenue, P.O. Box 9432 Stn Prov Govt, Victoria BC V8W 9N6. (Telephone: Victoria at 250-387-3332, 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 after December 31, 2006, during the tax year where the employee was still within the first 24 months of a non-Red Seal program.

A1 Registration number (SIN or name of employee)	B1 Name of program	C1 Salary and wages*	D1 Column C1 x 10%	E1 Lesser of column D1 or \$2,000
100	105	110	115	120
1.				
2.				
3.				
4.				
* Net of any other government or non-government assistance received, to be received, or that you are entitled to receive.				Total E1

Part 2 – Calculation of completion tax credits

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 after December 31, 2006, in the 12 months just before the completion of the level.

A2 Registration number (SIN or name of employee)	B2 Name of program	C2 Salary and wages*	D2 Column C2 x 15%	E2 Lesser of column D2 or \$2,500
200	205	210	215	220
1.				
2.				
3.				
4.				
* Net of any other government or non-government assistance received, to be received, or that you are entitled to receive.				Total E2

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 after December 31, 2006, in the 12 months just before the completion of the level.

A3 Registration number (SIN or name of employee)	B3 Name of program	C3 Salary and wages*	D3 Column C3 x 15%	E3 Lesser of column D3 or \$3,000
300	305	310	315	320
1.				
2.				
3.				
4.				
* Net of any other government or non-government assistance received, to be received, or that you are entitled to receive.				Total E3

Part 3 – Calculation of enhanced tax credits

The enhanced training tax credits apply only to the following individuals:

- eligible First Nations individuals (defined as persons registered as an Indian under the *Indian Act*); or
- persons with disabilities (defined as a person eligible for the federal disability amount on their personal income tax 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 the salaries and wages payable after December 31, 2006, eligible for the federal Apprenticeship Job Creation Tax Credit (included on line 603 from Schedule 31).

A4 Registration number (SIN or name of employee) 400	B4 Name of program 405	C4 Salary and wages* 410	D4 Column C4 x 15% 415	E4 Lesser of column D4 or \$1,000 420
1.				
2.				
3.				
4.				
Total E4				

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 after December 31, 2006, during the tax year where the employee was still within the first 24 months of a non-Red seal program.

A5 Registration number (SIN or name of employee) 500	B5 Name of program 505	C5 Salary and wages* 510	D5 Column C5 x 15% 515	E5 Lesser of column D5 or \$3,000 520
1.				
2.				
3.				
4.				
Total E5				

Calculation for an employee who has completed level 3 of an eligible apprenticeship program

This credit includes the completion and enhanced tax credits. To claim this credit, enter on line 610 the salary and wages* payable after December 31, 2006, in the 12 months just before the completion of the level.

A6 Registration number (SIN or name of employee) 600	B6 Name of program 605	C6 Salary and wages* 610	D6 Column C6 x 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

This credit includes the completion and enhanced tax credits. To claim this credit, enter on line 710 the salary and wages* payable after December 31, 2006, in the 12 months just before the completion of the level.

A7 Registration number (SIN or name of employee) 700	B7 Name of program 705	C7 Salary and wages* 710	D7 Column C7 x 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		V
Completion tax credit	Line E2 from page 1	1	
	Line E3 from page 1	2	
	Subtotal (line 1 plus line 2) =====	▶ 805	W
Enhanced tax credit	Line E4 from page 2	3	
	Line E5 from page 2	4	
	Line E6 from page 2	5	
	Line E7 from page 2	6	
	Subtotal (add lines 3, 4, 5 and 6) =====	▶ 810	X
Credit allocated from a partnership*		815	Y
British Columbia training tax credit (add lines 800, 805, 810, and 815)		=====	Z

Enter the amount from line Z on line 679 in Part 2 of Schedule 5.

* 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 after December 31, 2006. 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.