

BRITISH COLUMBIA TRAINING TAX CREDIT (INDIVIDUALS)

Complete this form to calculate your British Columbia training tax credit. You can claim this credit if you were a resident of British Columbia on December 31, 2010 and you completed an **eligible program** administered through the British Columbia Industry Training Authority or you passed a challenge exam and received a *Certificate of Qualification* from the British Columbia Industry Training Authority, in the tax year.

Eligible programs and completion requirements are defined by Regulation. Information is also available on the British Columbia Web page at www.sbr.gov.bc.ca/business/Income_Taxes/ttc.

There are four elements to the training tax credit:

- basic tax credit for an eligible recognized program (non-Red Seal) (read Part 1);
- completion tax credit for an eligible training program (Red Seal and non-Red Seal) (read Part 2);
- certification tax credit for an eligible recognized program (non-Red Seal) or an eligible training program (Red Seal and non-Red Seal) (read Part 1 and Part 2); and
- enhanced tax credit for First Nations individuals and persons with disabilities (read Part 3).

Attach a copy of this form to your return. If you are filing electronically, keep all your documents in case we ask to see them.

Tax year ► 2010

Part 1 – Basic and certification tax credits (level 1 or 2 of a non-Red Seal program only)

You can claim these credits if, in 2010, you completed the level 1 or level 2 requirements for a non-Red Seal program or you passed a challenge exam and received a *Certificate of Qualification* for a program where graduating from the program qualifies for level 1 or level 2.

If, in 2010, you completed level 1, enter \$1,000.				1
If, in 2010, you completed level 2, enter \$1,000.		+		2
Add lines 1 and 2.	6343	=		3

Part 2 – Completion and certification tax credits (level 3 or higher of a Red Seal or non-Red Seal program)

You can claim these credits if, in 2010, you completed the level 3, 4, or 5 requirements for either a Red Seal or non-Red Seal program or you passed a challenge exam and received a *Certificate of Qualification* for a program where graduating from the program qualifies for level 3, 4, or 5.

If, in 2010, you completed level 3, enter \$2,000.				4
If, in 2010, you completed level 4, enter \$2,500.			5	
If, in 2010, you completed level 5, enter \$2,500.		+		6
Add lines 5 and 6.	6345	=		7
Add lines 4 and 7.			+	8

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

Complete this part if, in 2010, you were eligible to claim the disability amount on line 316 of your federal Schedule 1 or if you were registered as an Indian under the *Indian Act* (Canada), and any of the following conditions apply:

- you claimed an amount in Part 1 above;
- you claimed an amount in Part 2 above; or
- you received the federal Apprenticeship Incentive Grant through Service Canada in the year.

Enter the amount from line 3.				9
Enter the amount from line 8.		+		10
Enter the federal Apprenticeship Incentive Grant you received in 2010.		+		11
Add lines 9, 10, and 11.		=		12
Applicable rate		×	50%	13
Multiply line 12 by line 13.	6346	=		14

