



**British Columbia Training Tax Credit
(2015 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, you paid salary and wages to an employee enrolled in an eligible training program administered through the British Columbia Industry Training Authority (ITA) on account of employment or services related to the training program at a permanent establishment in British Columbia. Eligible programs and completion requirements are defined in the *Income Tax Act* (British Columbia) and by the *Training Tax Credits Regulation*.
- 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.
- The British Columbia Training Tax Credit is available for eligible salary and wages payable before January 1, 2018.
- 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); and
 3. enhanced credits for First Nations individuals and persons with disabilities (Red Seal and non-Red Seal)(see Part 3).
- Enter the registration number provided by the ITA. 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 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.**

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

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 ITA registration number (SIN or name of employee) 100	B1 Name of program 105	C1 Salary and wages* 110	D1 Column C1 x 20% 115	E1 Lesser of column D1 or \$4,000 120
1.					
2.					
3.					
4.					
Total E1					

* Net of any other government or non-government assistance received, to be received, or that you are entitled to receive.

Part 2 – Completion tax credits (Red Seal and non-Red Seal apprenticeship programs)**Protected B** when completed**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 ITA registration number (SIN or name of employee) 200	B2 Name of program 205	C2 Salary and wages* 210	D2 Column C2 x 15% 215	E2 Lesser of column D2 or \$2,500 220
1.					
2.					
3.					
4.					
Total E2					

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 ITA registration number (SIN or name of employee) 300	B3 Name of program 305	C3 Salary and wages* 310	D3 Column C3 x 15% 315	E3 Lesser of column D3 or \$3,000 320
1.					
2.					
3.					
4.					
Total E3					

* Net of any other government or non-government assistance received, to be received, or that you are entitled to receive.

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*); or
- 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 salaries and wages* payable that are eligible for the federal apprenticeship job creation tax credit (included on line 603 from Schedule 31).

	A4 ITA registration number (SIN or name of employee) 400	B4 Name of program 405	C4 Salary and wages* 411	D4 Column C4 x 5.5% 416	E4 Lesser of column D4 or \$1,000 420
1.					
2.					
3.					
4.					
Total E4					

* Net of any other government or non-government assistance received, to be received, or that you are entitled to receive. Government assistance does not include the federal apprenticeship job creation tax credit.

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

	A5 ITA registration number (SIN or name of employee) 500	B5 Name of program 505	C5 Salary and wages** 510	D5 Column C5 x 30% 515	E5 Lesser of column D5 or \$6,000 520
1.					
2.					
3.					
4.					
Total E5					

** Net of any other government or non-government assistance received, to be received, or that you are entitled to receive.

Part 3 – Calculation of enhanced tax credits continues on page 3.

Part 3 – Enhanced tax credits (continued)
Protected B when completed

**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 ITA 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 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 ITA 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 – British Columbia training tax credit

Basic tax credit (Total E1 from page 1)	800	_____ A
Completion tax credit		
Total E2 from page 2	_____	B
Total E3 from page 2	_____	C
Completion tax credit (amount B plus amount C)	805	_____ D
Enhanced tax credit		
Total E4 from page 2	_____	E
Total E5 from page 2	_____	F
Total E6 from page 3	_____	G
Total E7 from page 3	_____	H
Enhanced tax credit (total of amounts E to H)	810	_____ I
Credit allocated from a partnership**	815	_____ J
British Columbia training tax credit (add amounts A, D, I, and J)		_____ K

Enter the amount from line K at line 679 in Part 2 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.