

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 at the end of the year and you were enrolled in an eligible program administered through the British Columbia Industry Training Authority in the tax year. Eligible programs and completion requirements are defined by regulation. Information is also available at www.sbr.gov.bc.ca/itb/TTC/ttc on the British Columbia Web site.

There are three elements to the training tax credit:

- basic credits for an eligible recognized program (non-Red Seal) (see Part 1)
- completion credits for an eligible training program (Red Seal and non-Red Seal) (see Part 2)
- enhanced credits for First Nations individuals and persons with disabilities (see Part 3)

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

Tax year ► 2007

Part 1 – Basic tax credit (non-Red Seal programs only)

You can claim the basic tax credit if, in 2007, you completed the level 1 or level 2 requirements for a non-Red Seal program.

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

Part 2 – Completion tax credit (Red Seal and non-Red Seal programs)

You can claim the completion tax credit if, in 2007, you completed the level 3, level 4, or higher requirements for either a Red Seal or a non-Red Seal program.

If you completed level 3, enter \$2,000		6344	4
If you completed level 4 or higher, enter \$2,500 for each level completed	+	6345	5
Add lines 4 and 5		=	6

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

You can claim the enhanced tax credit if, in 2007, you were eligible to claim the disability amount on line 316 of your federal Schedule 1 or if you are registered as an Indian under the *Indian Act* (Canada).

To claim the enhanced tax credit for level 1 and level 2, you must have claimed the basic credit in Part 1 or reported the federal apprenticeship incentive grant on line 130 of your return. To claim the enhanced credit for level 3, 4, or higher, you must have claimed the completion credit in Part 2.

If you completed level 1, enter \$500			7
If you completed level 2, enter \$500	+		8
If you completed level 3, enter \$1,000	+		9
If you completed level 4 or higher, enter \$1,250 for each level completed	+		10
Add lines 7 through 10		6346 =	11

Part 4 – Training tax credit

Basic tax credit from line 3 in Part 1		12
Completion tax credit from line 6 in Part 2	+	13
Enhanced tax credit from line 11 in Part 3	+	14
Add lines 12, 13, and 14. Enter this amount on line 20 of Form BC479, <i>British Columbia Credits</i>	=	15

Certification

I certify that the information given on this form is correct and complete.

Signature _____

Date

Year	Month	Day

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 redirected). E-mail: FOI.QRYS@gov.bc.ca