

## 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/business/Income\\_Taxes/ttc](http://www.sbr.gov.bc.ca/business/Income_Taxes/ttc) on the British Columbia Web site.

There are three elements to the training tax credit:

- basic tax credit for an eligible recognized program (non-Red Seal) (see Part 1)
- completion tax credit for an eligible training program (Red Seal and non-Red Seal) (see Part 2)
- enhanced tax credit 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 this form for your records in case we ask to see it.

Tax year ► 2008

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

You can claim the basic tax credit if, in 2008, 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 2008, 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 2008, 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 received the federal apprenticeship incentive grant in 2008. 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 to 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 to 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