

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, 2009 and you completed 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 on the British Columbia Web page at www.sbr.gov.bc.ca/business/Income_Taxes/ttc.

There are three 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)
- enhanced tax credit for First Nations individuals and persons with disabilities (read 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 ► **2009**

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

You can claim the basic tax credit if, in 2009, you completed the level 1 or level 2 requirements for a non-Red Seal program.

If, in 2009, you completed level 1, enter \$1,000.	_____		1
If, in 2009, you completed level 2, enter \$1,000.	_____	+	2
Add lines 1 and 2.	_____	=	3
	6343		

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

You can claim the completion tax credit if, in 2009, you completed the level 3, 4, or 5 requirements for either a Red Seal or a non-Red Seal program.

If, in 2009, you completed level 3, enter \$2,000.	_____		4
If, in 2009, you completed level 4, enter \$2,500.	_____	+	5
If, in 2009, you completed level 5, enter \$2,500.	_____	+	6
Add lines 5 and 6.	_____	=	7
Add lines 4 and 7.	_____	=	8
	6344		
	6345	▶	

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

You can claim the enhanced tax credit if, in 2009, 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 above for non-Red Seal program or received the federal Apprenticeship Incentive Grant through Service Canada for your Red Seal program in 2009.

To claim the enhanced credit for level 3, 4, or 5, you must have claimed the completion credit in Part 2 above.

If, in 2009, you completed level 1, enter \$500.	_____		9
If, in 2009, you completed level 2, enter \$500.	_____	+	10
If, in 2009, you completed level 3, enter \$1,000.	_____	+	11
If, in 2009, you completed level 4, enter \$1,250.	_____	+	12
If, in 2009, you completed level 5, enter \$1,250.	_____	+	13
Add lines 9 to 13.	_____	=	14
	6346		

Part 4 – Training tax credit

Basic tax credit from line 3 in Part 1		15
Completion tax credit from line 8 in Part 2	+	16
Enhanced tax credit from line 14 in Part 3	+	17
Add lines 15 to 17. Enter this amount on line 20 of Form BC479, <i>British Columbia Credits</i> .	=	18

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, 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