



British Columbia Training Tax Credit - Apprentice

Description: Effective January 1, 2007 to December 31, 2011, the BC Training Tax Credit consists of a Basic Tax Credit and a Completion Tax Credit with up to \$4,000 in fully refundable tax credits for apprentices as they progress through training.

Indians registered under the *Indian Act* (Canada) as well as challengers eligible for the disability credit on their income tax return may also claim the Enhanced Tax Credit.

Who Qualifies:

Basic Tax Credit: Apprentices that complete level 1 or 2 of a BC recognized (non-Red Seal) program on or after January 1, 2007, Meatcutter qualifies

Completion Tax Credit:

- **Apprentices** who complete level 3 or higher of a Red Seal or non-Red Seal program on, or after, January 1, 2007 (Cook Level 3 (Red Seal), Professional Cook 3 (Red Seal), Baker Level 3 (Red Seal) and Meatcutter Level 2)
- **Challengers** who are successful in challenging Red Seal or Non-Red Seal program after January 1, 2007

Conditions:

- Must be a registered apprentice in an eligible program with the ITA
- A resident in BC at the end of December 31 of the taxation year in which the credit is being claimed
- Not enrolled in a public high school, registered in a home schooling program or attending an independent school
- If you receive more than one certificate, or a certificate and a Red Seal Endorsement for graduating from the same program, you can only claim one credit for that program

Filing Requirements:

- Submit the T1014 form with your T1 Individual Income Tax Return to the Canada Revenue Agency (CRA)

- File your **T1014** form within **36 months** of the end of the taxation year that you completed a level and for the credit being claimed
- Include the following required documentation:
 - ♦ **Basic Tax Credit** – copy of official transcript from ITA
 - ♦ **Completion Tax Credit** – copy of Certificate of Qualification or Certificate of Apprenticeship
 - ♦ **Enhanced Tax Credit** – copy of Certificate of Indian Status card
 - ♦ **Disability Tax Credit** - proof of entitlement

Link to Forms/Contact Information for BC Training Tax Credit:

- Canada Revenue Agency - www.cra-arc.gc.ca
 - ♦ Phone – 1-800-959-8281
- Income Taxation Branch - www.sbr.gov.bc.ca
 - ♦ Phone - 250-387-3332 or 1-877-387-3332
 - ♦ email – ITBTaxQuestions@gov.bc.ca
- [Training Tax Credit Bulletin](#)
- [Training Tax Credit – General Information](#)
- [Training Tax Credit – Frequently Asked Questions Apprentices](#)
- [Training Tax Credit – Challenger Information](#)
- [Training Tax Credit – T1014 Form](#)
- [Training Tax Credit – Calculator for Apprentices](#)
- Industry Training Authority (ITA) - www.itabc.ca
 - ♦ Phone – 778-328-8700 or 1-866-660-6011
 - ♦ email – customerservice@itabc.ca