

Notice to Challengers

If you successfully challenged a Red Seal or Non-Red Seal program administered through the Industry Training Authority after January 1, 2007, you may be entitled to a British Columbia Training Tax Credit (Certification Tax Credit).

For a list of eligible programs click on 'List of Eligible Apprenticeship Programs' on this link www.sbr.gov.bc.ca/business/Income_Taxes/ttc/

If you obtained a Certificate of Qualification by successfully challenging a program, then look up the program on the above link. Once you find the program, look across the table until you find 'Graduate program'. The tax credit level at the top of the column above 'Graduate program' is the tax credit level you can claim.

If the tax credit level determined above is 1 or 2, then claim that level in Part 1 of form T1014. If the tax credit level determined above is 3 or higher, then claim that level in Part 2 of form T1014. Submit form T1014 with your T1 personal income tax return.

The form can be downloaded at www.cra-arc.gc.ca/E/pbg/tf/t1014/README.html

Example

If you successfully challenged the Carpenter program, then 'Graduate Program' entitles you to claim tax credit level 4 on line 5 in Part 2 of form T1014.

Program	Level 1	Level 2	Level 3	Level 4	Level 5
Carpenter	N/A	N/A	Complete level 3	Graduate Program	N/A

Challengers who are registered as Indians under the *Indian Act (Canada)* or eligible for the disability credit on their income tax return may also claim the Enhanced tax credit.

Note: Employers of challengers are not eligible to claim the British Columbia Training Tax Credit (Certification Tax Credit) for those challengers.

If you have any questions please call 1 877 387-3332.