

APPRENTICESHIP TAX & GRANT INFO

1. How to apply for the Tuition, Education amount deduction on your T1 annual tax return:

If you completed a level of technical training in 2019 then a T2202A official tax receipt will be mailed to you by February 28, 2020. You may deduct the tuition you have paid and an additional deduction for the number of months you were in attendance noted on the T2202A. Please visit CRA link below for more information:

<http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/nem-tx/rtrn/cmpltng/ddctns/Ins300-350/323/menu-eng.html>

2. How to apply for the Apprenticeship Incentive Grant (AIG) and the Apprenticeship Completion Grant (ACG) offered by Service Canada:

Be careful of the deadline for application. It is **June 30** of the calendar year following the date the apprentice completes the requirements for the specified grant.

“The Apprenticeship Incentive Grant (AIG) is a taxable cash grant of \$1,000 per year, up to a maximum of \$2,000 per person, available to registered apprentices once they have successfully finished their first or second year/level (or equivalent) of an apprenticeship program in one of the Red Seal trades.” – Sheet Metal Level 1 & 2 apprentices, please visit the link below to submit a formal application:

Apprenticeship Incentive Grant:

<https://www.canada.ca/en/employment-social-development/services/funding/apprenticeship-incentive-apply.html>

“The Apprenticeship Completion Grant (ACG) is a taxable cash grant of \$2,000 maximum available to registered apprentices who have successfully completed their apprenticeship training and obtained their journey person certification in a designated Red Seal trade on or after January 1, 2009.” – Sheet Metal Journeys please visit the link below to submit a formal application:

Completion Grant:

<https://www.canada.ca/en/employment-social-development/services/funding/apprenticeship-completion-apply.html>

3. How to apply for the BC Training Tax credit on your annual tax return:

<http://www2.gov.bc.ca/gov/topic.page?id=DD50515D6A034E06B8EEE17610AD6323&title=Training%20Tax%20Credit%20for%20Apprentices>

Please visit link below, print out the form and talk to your tax adviser:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1014.html>

This form is applicable to **Sheet Metal Apprentices who completed Level 3 & 4** and **Architectural Sheet Metal Apprentices who completed Level 1, 2, & 3.**

Chart below lists the amount of the Basic and Completion Tax Credits and Apprentice Grants available when you complete the requirements for each level of an eligible program.

Please note: Levels completed prior to 2007 are not eligible for a tax credit.

Level Completed in the year	Red Seal Program	Non-Red Seal Program
	Sheet Metal	Architectural Sheet Metal
1	\$1000 (AIG) Federal	\$1000 (Basic Training Tax Credit) Provincial
2	\$1000 (AIG) Federal	\$1000 (Basic Training Tax Credit) Provincial
3	\$2000 (Completion Training Tax Credit) Provincial	\$2000 (Completion Training Tax Credit) Provincial
4	\$2500 (Completion Training Tax Credit) Provincial + \$2000 (ACG) Federal	Not applicable