

Apprenticeship Tax Training Credit

The Apprenticeship Training Tax Credit (ATTC) is a refundable tax credit for corporations and unincorporated businesses employing apprentices in certain skilled trades during the first 36 months of an apprenticeship program.

Who Can Participate?

The tax credit is available to businesses that:

- have permanent establishments in Ontario
- are subject to Ontario Income Tax
- incur eligible expenditures in training apprentices in designated skilled trades

For further details on eligibility requirements and the list of designated skilled trades, refer to the tax credit bulletin at www.ontario.ca/jobgrow or contact the Ministry of Revenue, Tax Advisory Services Branch at (905)837-3814.

How Can I Access the Apprenticeship Training Tax Credit?

Corporations may claim the tax credit on Schedule 114 of their CT-23 or CT-8 tax return.

Eligible employers operating unincorporated businesses may claim the credit on Form ON479, *Ontario Credits*, included in their personal income tax return.

Members of partnerships claim their share of the credit on their own corporate or personal tax returns.

For more information:

On the Apprenticeship Training Tax Credit, tax bulletin including the application process, how to submit a claim and the claim form visit www.ontario.ca/jobgrow or contact the Ministry of Revenue, Tax Advisory Services Branch at (905) 837-3814.

Call the toll-free Employment Ontario Hotline at 1-800-387-5656, or (416) 326-5656 in Toronto, for the phone number and location of the apprenticeship office in your area.