

**British Columbia Interactive Digital Media Tax Credit  
(2017 and later tax years)**

**Protected B**  
when completed

Corporation's name	Business number	Tax year-end
		Year   Month   Day

- Use this schedule to claim a British Columbia interactive digital media tax credit (BCIDMTC) under Part 10 of the Income Tax Act (British Columbia).
  - The BCIDMTC program provides a refundable 17.5% tax credit on net eligible salary and wages incurred after August 31, 2010, and before September 1, 2023, by eligible corporations to develop interactive digital media products in British Columbia.
  - A corporation cannot claim the BCIDMTC if it has claimed a British Columbia scientific research and experimental development tax credit for the tax year.
  - A corporation is eligible for the BCIDMTC if it meets all of the following criteria:
    - it is registered with the British Columbia Ministry of Finance for the tax year;
    - it has a permanent establishment in British Columbia at any time during the tax year;
    - it is a taxable Canadian corporation throughout the tax year; and
    - either of the following applies:
      - the corporation has a tax year that ends after February 21, 2017, and has eligible salary and wages for the tax year of \$2,000,000\* or more; or
      - the corporation has eligible salary and wages for the tax year of more than \$100,000\* and less than \$2,000,000\*, and either of the following applies:
        - the corporation's principal business in the tax year is the development of interactive digital media products; or
        - all or substantially all of the corporation's business in the tax year consists of one or both of the following: the development of interactive digital media products, or the provision of eligible activities to a corporation that has a permanent establishment in British Columbia and either has as its principal business the development of interactive digital media products, or has eligible salary and wages of equal to or greater than \$2,000,000\* in the tax year.
  - An eligible business corporation registered under Part 2 of the British Columbia Small Business Venture Capital Act (British Columbia) can claim the BCIDMTC for tax years ending after February 21, 2017, if all the eligibility criteria listed above are met.
  - To claim the BCIDMTC, file a completed copy of this schedule within 18 months of the end of the tax year in which the eligible salary and wages were incurred. Late-filed tax credit forms will not be processed.
  - Include a completed copy of this schedule with the T2 Corporation Income Tax Return for the tax year.
- \* If the tax year is less than 365 days, the \$100,000 and \$2,000,000 thresholds are prorated based on the number of days in the tax year divided by 365.

**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 paragraph 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Intergovernmental Relations, PO Box 9444 Stn Prov Govt, Victoria BC V8W 9W8. (Telephone: Victoria at 250-387-3332 or toll-free at 1-877-387-3332 and ask to be re-directed). Email: ITBTaxQuestions@gov.bc.ca

**Part 1 – Contact information**

<b>151</b> Name of person to contact for more information	<b>153</b> Telephone number including area code
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**Part 2 – Registration**

Has the corporation applied to the British Columbia Ministry of Finance for a registered number so it can claim a British Columbia interactive digital media tax credit? **210** Yes  No

If you answered **yes** to the question at line 210, please give the registration number **215** \_\_\_\_\_

If you do not register the corporation, **you are not eligible** for the BCIDMTC.

