



Canadian Journalism Labour Tax Credit (2019 and later tax years)

Corporation's name	Business number	<table style="margin: auto; border-collapse: collapse;"> <tr> <td colspan="3" style="border-bottom: 1px solid black;">Tax year-end</td> </tr> <tr> <td style="border-bottom: 1px solid black; width: 33%;">Year</td> <td style="border-bottom: 1px solid black; width: 33%;">Month</td> <td style="border-bottom: 1px solid black; width: 33%;">Day</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> </table>	Tax year-end			Year	Month	Day			
Tax year-end											
Year	Month	Day									

- Use this schedule to claim the **Canadian journalism labour tax credit** under section 125.6 of the Income Tax Act, if you are a corporation and either of the following applies:
 - you are a qualifying journalism organization that has incurred qualifying labour expenditures in respect of an eligible newsroom employee during the tax year (complete parts 1 to 3)
 - you are a member of a partnership and are entitled to a portion of the Canadian journalism labour tax credit from the partnership (complete line 130)
- Unless otherwise stated, all legislative references are to the federal Income Tax Act.
- You must determine if you are a **qualifying journalism organization (QJO)**. You are a QJO if you are a qualified Canadian journalism organization (QCJO) that meets both of the following conditions:
 - you do not hold a licence, as defined in subsection 2(1) of the Broadcasting Act
 - if you are a corporation having share capital, you meet the conditions in subparagraph (e)(iii) of the definition of Canadian newspaper in subsection 19(5)
- **Qualified Canadian journalism organization (QCJO)** is defined in subsection 248(1).
- **Eligible newsroom employee**, in respect of a QJO in a tax year, means an individual who meets all of the following conditions:
 - is employed by the organization in the tax year
 - works, on average, a minimum of 26 hours per week throughout the portion of the tax year in which the individual is employed by the organization
 - at any time in the tax year, has been, or is reasonably expected to be, employed by the organization for a minimum period of 40 consecutive weeks that includes that time
 - spends at least 75% of their time engaged in the production of original written news content, including researching, collecting information, verifying facts, photographing, writing, editing, designing and otherwise preparing content
 - meets any prescribed conditions
- **Qualifying labour expenditure** is the amount of salary or wages payable by a QJO to an eligible newsroom employee in respect of the portion of the tax year throughout which the organization is a QJO, less any assistance received, receivable, or reasonably expected to be received in respect of the salary or wages payable to that employee for that portion of the tax year. However, do not include an amount of assistance that was repaid before the end of the year under a legal obligation. The maximum annual expenditure per eligible newsroom employee is \$55,000 (prorated for the number of days in the tax year the organization was a QJO).
- To claim the Canadian journalism labour tax credit, file a completed copy of this schedule with your T2 Corporation Income Tax Return.
- For more information, see Line 798 – Canadian journalism labour tax credit in Guide T4012 T2 Corporation – Income Tax Guide, or refer to the Canada.ca web page, Guidance on the income tax measures to support journalism.

Part 1 – Eligibility

Did you, **at any time** in the tax year, meet the conditions in the definition of a QJO as described above? **070** Yes No

If you answered **no**, you are **not eligible** for the Canadian journalism labour tax credit for the tax year.

If you answered **yes**, indicate the period in the tax year throughout which **you were a QJO**.

050 From

Year	Month	Day
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060 To

Year	Month	Day
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Part 2 – Identification of the qualified Canadian journalism organization

QCJO designation number **095** Q

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