

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

**Protected B**  
when completed

Corporation's name	Business number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Tax year-end</td> </tr> <tr> <td style="text-align: center;">Year      Month      Day</td> </tr> <tr> <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 Income Tax Act.
- A **qualifying journalism organization (QJO)** is a qualified Canadian journalism organization that meets all of the following conditions:
  - it does not hold a licence, as defined in subsection 2(1) of the Broadcasting Act
  - if it is a corporation having share capital, it meets the conditions in subparagraph (e)(iii) of the definition 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:
  - 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 to an eligible newsroom employee of the organization in respect of any portion of the tax year throughout which the organization is a QJO, less any assistance that the organization received, is entitled to receive or that can reasonably be expected to be received in respect of salary or wages payable for that employee for the portion of the tax year throughout which the organization is a QJO, and has not been repaid before the end of the year pursuant to a legal obligation. These expenditures are subject to an annual cap of \$55,000 per eligible newsroom employee (prorated for the number of days in the tax year the organization was a QJO).
- To claim the Canadian journalism labour tax credit, file 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.

### 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 



**060** To

### Part 2 – Identification of the qualified Canadian journalism organization

QCJO designation number ..... **095** Q

