

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

Partnership name	Partnership account 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					
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- Use this schedule to claim the **Canadian journalism labour tax credit** under section 125.6 of the Income Tax Act, if you are a partnership that is a qualifying journalism organization and have incurred qualifying labour expenditures in respect of an eligible newsroom employee during the tax year
- Unless otherwise stated, all legislative references are to the Income Tax Act
- For the purposes of this schedule, tax year has the same meaning as the fiscal period of the partnership
- A **qualifying journalism organization (QJO)** is a qualified Canadian journalism organization that does not hold a licence, as defined in subsection 2(1) of the Broadcasting Act
- **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 by an organization to an eligible newsroom employee of the organization in respect of the portion of the tax year throughout which the organization was a QJO, less the amount of any assistance received, entitled to be received or reasonably expected to be received in respect of the salary or wages payable for that employee for the portion of the tax year throughout which the organization was a QJO and that 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)
- Attach the original copy of this completed schedule to Form T5013-FIN, Partnership Financial Return
- For more information, see T4068, Guide for the Partnership Information Return (T5013 Forms)

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** to allocate 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**

