

Courtesy Translation

Revenu Québec requires corporations established in Québec to file forms in French. For this reason, it does not produce an English version of the forms to be enclosed with the corporation income tax return. However, Revenu Québec provides translations of the content of the forms for information purposes.

Tax Credit for an On-the-Job Training Period

Form CO-1029.8.33.6 is to be used by a qualified corporation¹ that is claiming, under section 1029.8.33.6 of the *Taxation Act* (or, where the corporation is a member of a qualified partnership,² under section 1029.8.33.7 of the Act), a refundable tax credit for expenditures incurred with respect to an eligible trainee³ within the framework of a qualified training period that begins **before January 1, 2007**.⁴

If you are claiming this tax credit for such a corporation, enclose the form with the *Déclaration de revenus des sociétés* (form CO-17). However, if for any reason you are unable to do so, you may submit the form to Revenu Québec within 12 months after the date by which you are required to file your return for the year. A copy of form CO-1029.8.33.6 must be completed for **each trainee**.

The tax credit may be claimed only if the corporation or partnership that incurs qualified expenditures with regard to the training period obtains, within six months after the end of the training period, one of the following documents:

- a certificate from the Ministère de l'Emploi et de la Solidarité sociale or the Kativik Regional Government in the case of a trainee referred to in 2(a) or 2(b) of Part 1 (below); or
- a certificate from a recognized educational institution⁵ (form CO-1029.8.33.10, *Attestation de participation à un stage de formation admissible*, duly completed and signed by a representative of the institution), in the case of a trainee referred to in 2(c), 2(d), 2(e) or 2(f) of Part 1.

Notes:

- The corporation may use the amount of the tax credit claimed on form CO-1029,8,33,6 to reduce the amount of its instalment payments.
- Effective June 13, 2003, the rate applicable to the tax credit for an on-the-job training period was reduced to 30%. This rate applies to expenditures incurred after June 12, 2003, for a training period that began after that date.
- A training period served in a remote resource region may give entitlement to a higher tax credit. For further information, see page 5.

01a	Québec enterprise number (NEQ)		
01b	Identification number	File	1C 0001
02	Name of corporation		
05	End-date of fiscal period	Y	M D

If you are claiming the credit for a corporation that is a member of a partnership, complete Parts 1 and 2 for each trainee as if the partnership were a corporation whose taxation year corresponded to the partnership's fiscal period. Also complete Part 3.

1 Training period information

1. Last name of the trainee	First name	Social insurance number
2. Status of the trainee (check the appropriate box)		
(a) an apprentice, within the meaning of the <i>Act respecting manpower vocational training and qualification</i> (R.S.Q., chapter F-5), enrolled in the Workplace Apprenticeship Program (WAP), established under section 29.1 of that Act and administered by the Ministère de l'Emploi et de la Solidarité sociale		
(b) an individual who is enrolled in the apprenticeship scheme established under Chapter III.1 of the <i>Act to foster the development of manpower training</i> (R.S.Q., chapter D-7.1) and administered by the Ministère de l'Emploi et de la Solidarité sociale		
(c) a student who is enrolled full time in a secondary-level education program offered by a recognized educational institution and providing for one or more training periods totalling at least 140 hours		
(d) a student who is enrolled full time in a college-level or university-level (undergraduate) education program offered by a recognized educational institution and providing for one or more training periods totalling at least 140 hours		
(e) a student who is enrolled full time in a university-level (graduate or postgraduate) education program, where the student serves a training period under the "Stage Québec" program		

- (f) a student who is enrolled full time in a prescribed program offered by a recognized educational institution and providing for one or more training periods totalling at least 140 hours. At the present time, the prescribed programs are as follows:
- a program approved by the Ministère de l'Éducation, du Loisir et du Sport in accordance with the section "A New Path in Vocational Education" of the Experimental Program for Offering a Greater Variety of Options to Young People in Vocational Education
 - a program that is an individualized path for learning life skills and work skills education at the secondary level
 - a program developed in accordance with the Sociovocational Integration Services (SIS) program at the secondary level

If you checked 2(a) or 2(b), do not complete points 3 to 5.

3. Name of the recognized educational institution Organization code or number of permit issued by the Ministère de l'Éducation, du Loisir et du Sport
4. Address Postal code
5. Education program Title: Number:
6. Place where the training period is served Remote resource region where the training period is served, if applicable (see the list on page 5)
7. Start-date of training Year Month Day End-date (actual or projected) Year Month Day
period
8. Indicate, for the training period, the number of weeks that ended in the taxation year, unless you checked 2(d) or 2(e) and the training period lasts more than 32 consecutive weeks. In this case, enter the number of weeks that ended in the taxation year and that are included in the first 32 weeks of the training period. Number of weeks
9. Names of the supervisors (if space is insufficient, attach an additional sheet) Social insurance number

2 Qualified expenditures

2.1 Calculation of the expenditure related to the salary or wages of the trainee

- 1 Hourly salary or wages⁶ that the trainee received within the framework of the training period, for a week indicated in point 8 of Part 1⁷
- 2 Government or non-government assistance and any benefits or advantages received or receivable with respect to the hourly salary or wages
- 3 Hourly salary or wages from line 1 that entitle the corporation to another refundable tax credit
- 4 Add lines 2 and 3.
- 5 Subtract line 4 from line 1 (be sure that the amount on this line is **not greater than** the amount on line 10).
- 6 Number of hours served by the trainee within the framework of the training period, for **all of the weeks** indicated in point 8 of Part 1
- 7 Multiply line 5 by line 6. **Expenditure related to the salary or wages of the trainee**
- If you entered an amount on line 3, please specify the number of hours to which this amount applies. h
- Calculation of the maximum hourly amount attributable to the trainee**
Maximum hourly wage to be entered on line 8:
- Enter \$25 if the training period is served in a **remote resource region** and the expenses covered are incurred after March 11, 2003, for a training period that begins after that date but before June 13, 2003, or, where the expenses are incurred after March 30, 2004, for a training period that begins after that date.
- 8 • Enter \$15, in all other cases.⁸
- If part of the salary or wages was used for another credit (amount on line 3), do the calculations on line 9. **If not**, carry the amount from line 8 to line 10
- 9
$$\frac{\text{Amount on line 3}}{\text{Amount on line 1}} \times \text{Amount on line 8}$$
- 10 Subtract line 9 from line 8.
Carry all or part of the amount to line 5. **Maximum hourly amount attributable to the trainee.**

2.2 Calculation of the expenditure related to the salary or wages of the supervisor or supervisors

Information concerning two supervisors can be entered below. If the trainee was under the simultaneous supervision of more than two eligible supervisors, enclose a sheet with the pertinent information (as requested on lines 11 to 17) regarding the additional supervisors.

Supervisor 1	Supervisor 2
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- 11 Hourly salary or wages⁹ that the supervisor received for the hours in which he or she supervised the trainee, for the weeks indicated in point 8 of Part 1¹⁰
- 12 Government or non-government assistance and benefits or advantages received or receivable with respect to the hourly salary or wages
- 13 Subtract line 12 from line 11.

- 14 Hourly salary or wages from line 11 that entitle the corporation to another refundable tax credit.
- 15 Subtract line 14 from line 13 (be sure that the result **does not exceed** the amounts calculated on lines 22 and 25).
- 16 Number of hours¹¹ for which the supervisor supervised the trainee, for **all the weeks** indicated in point 8 of Part 1 and attributable to each supervisor.
- 17 Multiply line 15 by line 16.
- Expenditure related to the salary or wages of the supervisor or supervisors**
If you entered an amount on line 14, please specify the number of hours to which this amount applies. h h

2.2.1 Calculation of the maximum hourly amount attributable to supervisor 1

- 20 Maximum hourly salary or wages \$30
- 21 If part of the salary or wages was used for another credit (amount on line 14, column 1), do the calculation on line 21. **Otherwise**, carry the amount from line 20 to line 22.
- | | | | | |
|-------------------|---|--|------|--|
| Amount on line 14 | X | | \$30 | |
| Amount on line 11 | | | | |
- 22 Subtract line 21 from line 20. Carry all or part of the amount to line 15 in column 1.
Maximum hourly amount attributable to supervisor 1

2.2.2 Calculation of the maximum hourly amount attributable to supervisor 2

- 23 Maximum hourly wage \$30
- 24 If part of the salary or wages was used for another credit (amount on line 14, column 2), do the calculations on line 24. **Otherwise**, carry the amount from line 23 to line 25.
- | | | | | |
|-------------------|---|--|------|--|
| Amount on line 14 | X | | \$30 | |
| Amount on line 11 | | | | |
- 25 Subtract line 24 from line 23. Carry all or part of the amount to line 15 in column 2.
Maximum hourly amount attributable to supervisor 2

2.3 Calculation of qualified expenditures for the training period

Complete Part 2.3.1, if the **training period is served in a remote resource region** and the expenses covered are incurred after March 11, 2003, for a training period that begins after that date but before June 13, 2003, or, when the expenses are incurred after March 30, 2004, for a training period that begins after that date. **Otherwise**, complete Part 2.3.2.

2.3.1 Training period served in a remote resource region

- 36 Maximum amount of qualified expenditures respecting the trainee. Enter one of the following amounts:
- **\$1,250**, if you checked 2(b) or 2(f) in Part I;
 - **\$1,000**, in all other cases.
- If part of the trainee's or supervisor's salary or wages was taken into account in the calculation of another refundable tax credit, do the calculations on lines 37 through 46. **Otherwise**, carry the amount from line 36 to line 46.
- 37 Amount from line 15 for supervisor 1
- 38 Amount from line 15 for supervisor 2, if applicable
- 39 Add lines 37 and 38.
- 40 Number of supervisors involved
- 41 Divide line 39 by line 40.
- 42 Amount on line 5
- 43 Add lines 41 and 42.
- 44 Maximum amount of qualified expenditures. \$55
- 45 Divide line 43 by \$55.
- 46 Multiply line 36 by line 45. Carry the result to line 60.
Maximum eligible salary or wages for one week of the training period

2.3.2 Training period served elsewhere than in a remote resource region

- 47 Maximum amount of qualified salary expenditures with respect to the trainee. Enter one of the following amounts:
- **\$625**, if you checked 2(b) or 2(f) in Part 1;
 - **\$500**, in all other cases.
- If part of the trainee's or supervisor's salary or wages was taken into account in the calculation of another refundable tax credit, do the calculations on lines 48 through 57. **Otherwise**, carry the amount from line 47 to line 57.
- 48 Amount from line 15 for supervisor 1
- 49 Amount from line 15 for supervisor 2, if applicable
- 50 Add lines 48 and 49.
- 51 Number of supervisors involved

52	Divide line 50 by line 51.	
53	Amount on line 5	
54	Add lines 52 and 53.	
55	Maximum amount of qualified expenditures	\$45
56	Divide line 54 by \$45.	
57	Multiply line 47 by the rate on line 56. Carry the result to line 60.	
	Maximum eligible salary or wages for one week of the training period	

2.4 Calculation of qualified expenditures

60	Line 46 or line 57, as applicable
61	Number of weeks indicated in point 8 of Part 1
62	Multiply line 60 by line 61.
63	Amount on line 7
64	Total of the amounts entered on line 17
65	Add lines 63 and 64.
	If you checked 2(f) in Part 1, do the calculations on lines 66 through 69 below. Otherwise , carry the amount from line 65 to line 69.
66	Travel expenses ¹²
67	Government or non-government assistance and any benefits or advantages received or receivable with respect to the travel expenses
68	Subtract line 67 from line 66.
69	Add lines 65 and 68.
70	Enter the lower of the amounts from line 62 or line 69. Qualified expenditures

3 Partnership information

If you are claiming the tax credit for a corporation that is a member of a partnership, complete Parts 1 and 2 of the form for each trainee of the partnership, as if the partnership were a corporation whose taxation year corresponded to the partnership's fiscal period.

Name of the partnership (please print)	Québec enterprise number (NEQ)	Identification number	End-date of fiscal period Y M D
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Corporation's share of the qualified expenditures of the partnership

72	Amount from line 70
75	Share of the partnership's income (or loss) for its fiscal period that is allocated to the corporation ¹³ = %
	Partnership's income (or loss) for its fiscal period ¹⁴
76	Multiply line 72 by line 75.
	Corporation's share of the qualified expenditures of the partnership

4 Tax credit for an on-the-job training period

	<ul style="list-style-type: none"> If the trainee is an eligible employee of the corporation, enter the amount from line 70.
77	<ul style="list-style-type: none"> If the trainee is an eligible employee of the partnership of which the corporation is a member, enter the amount from line 76.
80	Rate of the tax credit ¹⁵ 30%
81	Multiply line 77 by 30%. Tax credit for an on-the-job training period \$

5 Summary

Complete Part 5 only once, after you have determined the amount of the credit for each trainee.

5.1 Tax credit for an on-the-job training period – Apprentice enrolled in either WAP or an apprenticeship scheme

Enter the name of each trainee referred to in 2(a) and 2(b) of Part 1. Also enter amounts S determined for that trainee.	
Name of trainee	Amount S
Add the amounts and carry the total to one of lines 440p to 440y of form CO-17. Be sure to specify the title of the tax credit and enter code 68 in the appropriate box.	
Tax credit for an on-the-job training period V	

5.2 Tax credit for an on-the-job training period – full-time student at a recognized educational institution

Enter the name of each trainee referred to in 2(c), 2(d), 2(e) and 2(f) of Part 1. Also enter the amount S determined for that trainee.	
Name of trainee	Amount S
Add the amounts and carry the total to one of lines 440p to 440y of form CO-17. Be sure to specify the title of the tax credit and enter code 09 in the appropriate box.	
Tax credit for an on-the-job training period V	

Training periods served in a remote resource region

For students serving a training period in a remote resource region, the following increases apply:

- The maximum hourly rate of salary or wages is \$25.
- The maximum amount of qualified expenditures per week has doubled and is \$1,000 or \$1,250, as applicable.

The qualified expenditures concerned are those incurred after March 30, 2004, for a qualified training period that began after March 30, 2004, and those incurred after March 11, 2003, for a qualified training period that began after March 11, 2003, but before June 13, 2003.

The following administrative regions, regional county municipalities (RCMs) and municipalities are considered remote resource regions:

- Bas-Saint-Laurent (region 01)
- Saguenay–Lac-Saint-Jean (region 02)
- Abitibi–Témiscamingue (region 08)
- Côte-Nord (region 09)
- Nord-du-Québec (region 10)
- Gaspésie–Îles-de-la-Madeleine (region 11)
- the Antoine-Labelle RCM
- the Vallée-de-la-Gatineau RCM
- the Mékinac RCM
- the Pontiac RCM
- La Tuque, La Bostonnais and Lac-Édouard

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- 1 The term “qualified corporation” is defined in section 1029.8.33.2 of the *Taxation Act*.
 - 2 A qualified partnership, for a fiscal period, is a partnership that, if it were a corporation, would be a qualified corporation for that fiscal period.
 - 3 The term “eligible trainee” is defined in section 1029.8.33.2 of the *Taxation Act*.
 - 4 A qualified training period is a period of practical training served by an eligible trainee of the qualified corporation (or qualified partnership), under the supervision of an eligible supervisor of the corporation (or under the supervision of a member of the partnership or an eligible supervisor of the partnership).

In the case of a trainee described in 2(f) of Part 1 of this form, job shadowing, introductory training, orientation and professional integration sessions are considered to be periods of practical training.

In the case of a trainee described in 2(d) or 2(e) of Part 1, the training period is a qualified training period if both of the following conditions are met:

 - The training period is followed by a formal evaluation carried out by the recognized educational institution.
 - The trainee is remunerated under conditions at least equivalent to those determined under the *Act respecting labour standards*.
 - 5 The term “recognized educational institution” is defined in section 1029.8.33.2 of the *Taxation Act*.
 - 6 “Salary or wages” is the income calculated under Chapters I and II of Title II of Book III of Part I of the *Taxation Act*, but does not include directors’ fees, premiums, incentive bonuses, overtime pay (other than remuneration related to a qualified training period), commissions or benefits referred to in Division II of Chapter II of Title II of Book III of Part I of the Act.

Where the terms of the employment contract of a trainee or a supervisor do not allow for the calculation of the salary or wages on an hourly basis, the amount of the hourly salary or wages is considered to be equal to the result obtained when the amount of the annual salary or wages is divided by 2080.
 - 7 If the trainee’s hourly remuneration changed during the period in question, enter the average hourly remuneration for the period.
 - 8 Other cases to consider on this line are:
 - training periods that are not served in a remote resource region;
 - training periods served in a remote resource region that started after June 12, 2003, and before March 31, 2004.
 - 9 See note 6.
 - 10 If the supervisor’s hourly remuneration changed during the period in question, enter the average hourly remuneration for the hours of supervision that are recognized for the period (i.e., the number of hours indicated on line 16).

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- 11 The number of hours of supervision of a trainee by a particular supervisor **for a week** is equal to the lowest of the following:
- the number of hours devoted by the supervisor to the supervision of the trainee during that week;
 - the number of hours obtained by multiplying 10 or 20, as applicable, by the ratio between the number of hours devoted by the supervisor to the supervision of the trainee during that week and the total number of hours devoted to the supervision of the trainee by every eligible supervisor during that week (the factor 20 is applicable to a trainee described in 2(b) or 2(f) of Part 1 of this form, and the factor 10 is applicable in all other cases);
 - where the qualified training period takes place within the framework of an education program offered by a recognized educational institution, the number of hours corresponding to such proportion of the number of hours of supervision of the trainee by a supervisor that are required by the institution for that week, a proportion represented by the ratio between the number of hours devoted to the supervision of the trainee by the supervisor during that week and the total number of hours devoted to the supervision of the trainee by every eligible supervisor during that week.
- In determining which of the above three points represents the lowest number of hours, the following rule must be taken into account: Where, within the framework of one or more qualified training periods, a supervisor devotes an hour or part of an hour to supervising several trainees simultaneously, the time the supervisor devotes to each trainee is considered to be such proportion of that hour or part of an hour as 1 is of the number of trainees.
- 12 Enter the travel expenses incurred by the corporation (or the partnership) in order to receive a trainee registered in a prescribed program, if the expenses are paid with respect to a person other than the trainee (the person must be an employee of the corporation or partnership, or a member of the partnership). The expenses qualify provided the establishment of the corporation (or of the partnership) where this person usually reports and the place where he or she must go for purposes of the training period are at least 40 kilometres apart, and are not located in the same municipality or (if applicable) in the same metropolitan area.
- In determining the amount of travel expenses, take into account the 50% limit applicable under section 421.1 of the Taxation Act to expenses for food and beverages, and the provisions of section 133.2.1 regarding the amount deductible as an allowance for the use of an automobile.
- 13 If the partnership had no income or loss for the fiscal period, enter the income that would have been allocated to the corporation if the partnership had had income of \$1 million.
- 14 If the partnership had no income or loss, enter \$1 million.
- 15 If the training period began before June 13, 2003, use 40% as the rate on this line.