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Do not complete it. You must file the French version.

Tax Credit for an On-the-Job Training Period

Qualified corporation

Form CO-1029.8.33.6 must be completed for any corporation that incurred expenditures related to a qualified training period¹ and wishes to claim the tax credit for an on-the-job training period in respect of an apprentice enrolled in the Workplace Apprenticeship Program (WAP) or a student enrolled full-time at a recognized educational institution.

If you are an individual who operates a business or is a member of a partnership, you must complete form TP-1029.8.33.6-V, *Tax Credit for an On-the-Job Training Period*.

To qualify for the tax credit, the corporation, in particular:

- must carry on a qualified business in Québec and have an establishment in Québec;
- must not be a corporation exempt from income tax; and
- must have obtained, within six months after the end of the training period:
 - a certificate from the Ministère du Travail, de l'Emploi et de la Solidarité sociale or from the Kativik Regional Government, in the case of a trainee described in the text accompanying box 12 in section 2.1, or
 - a certificate of participation in a qualified training period (form CO-1029.8.33.10, *Attestation de participation à un stage de formation admissible*), duly signed by a representative of the recognized educational institution, in the case of a trainee described in the text accompanying one of boxes 13 through 16 in section 2.1.

A corporation that is a member of a partnership that meets the aforementioned conditions can claim the tax credit as a member of a qualified partnership. In that case, enter the partnership's information in part 2 and in either part 3 or part 4, as applicable, of form CO-1029.8.33.6 and then determine the corporation's share in part 5.

Important information

- Complete parts 1 through 7 on a separate copy of form CO-1029.8.33.6 **for each trainee** in respect of whom the tax credit is being claimed and part 8 on only one copy of the form. If a trainee's training period includes May 1, 2022, complete parts 1 through 6 on a copy of the form for expenditures incurred for the period before May 1, 2022, and parts 1 through 6 on another copy of the form for expenditures incurred after April 30, 2022.²
- Complete a separate copy of form CO-1029.8.33.6 for each taxation year in respect of which the tax credit is being claimed.
- Form CO-1029.8.33.6 may also be completed to claim a tax credit in respect of assistance, a benefit or an advantage repaid by the corporation in its taxation year, pursuant to a legal obligation.
- If the qualified corporation is claiming the tax credit both as a corporation and as a member of a partnership, complete separate copies of form CO-1029.8.33.6.
- Enclose all completed copies of form CO-1029.8.33.6 with the corporation income tax return (CO-17, *Déclaration de revenus des sociétés*), along with a copy of each certificate. If, for any reason, you are unable to enclose the required documents with the return, you must send them to us within 12 months after the filing deadline for the return for the taxation year concerned.
- Keep a copy of form CO-1029.8.33.10 signed by a representative of the recognized educational institution or of the certificate from the Ministère du Travail, de l'Emploi et de la Solidarité sociale or the Kativik Regional Government. Do not enclose the certificate with the *Déclaration de revenus des sociétés* (CO-17), but keep it in case we ask to see it.
- If the corporation was required to make instalment payments for the taxation year covered by form CO-1029.8.33.6, this tax credit will be used to reduce the amount of those payments.
- For more information, refer to sections 1029.8.33.2 to 1029.8.33.10 of the *Taxation Act*.

1 Information about the corporation

Québec enterprise number (NEQ) 01a [REDACTED]	Identification number 01b [REDACTED]	File IC 0001	
Name of corporation 02 [REDACTED]	End date of fiscal period 05 [REDACTED]		

Y Y Y Y M M D D

2 Information about the training period

2.1 Information about the trainee

Last name First name Social insurance number³

Check the appropriate box on form CO-1029.8.33.6, if applicable.

10 The trainee is a disabled person.⁴

11 The trainee is an immigrant.⁵

11a The trainee is a Native person.⁶

Check the appropriate box on form CO-1029.8.33.6 to indicate the status of the trainee. (If you check box 12, go directly to section 2.3.)

12 An apprentice enrolled in the Workplace Apprenticeship Program (WAP) established under the *Act to promote workforce skills development and recognition* and administered by the Ministère du Travail, de l'Emploi et de la Solidarité sociale or, as the case may be, by the Kativik Regional Government established by the *Act respecting Northern villages and the Kativik Regional Government*.

13 A student enrolled full-time in a secondary education program offered by a recognized educational institution, which provides for one or more training periods totalling at least 140 hours.

14 A student enrolled full-time in a college education program or a university's undergraduate education program offered by a recognized educational institution, which provides for one or more training periods totalling at least 140 hours.

15 A student enrolled full-time in a university's master's or doctoral education program offered by a recognized educational institution, which provides for one or more training periods totalling at least 140 hours.

16 A student not described in the text accompanying any of boxes 13 through 15, in respect of whom the corporation (or partnership) has obtained a certificate of participation in a qualified training period (form CO-1029.8.33.10).

2.2 Information about the educational institution

Name of the recognized educational institution Organization code or number of the permit issued by the Ministère de l'Éducation or the Ministère de l'Enseignement supérieur

Address Postal code

Education program Title Number

2.3 Information about the training location and period

Training location Identification number

Start date of the training period Actual or projected end date of the training period

Y Y Y Y M M D D Y Y Y Y M M D D

Indicate, for the training period, the number of weeks that ended in the taxation year. If you checked box 14 or box 15, the maximum is 32 weeks.⁷

Number of weeks in the training period included in the number on line 18e and for which the expenditures were incurred before May 1, 2022⁸

Number of weeks in the training period included in the number on line 18e and for which the expenditures were incurred after April 30, 2022

Number of weeks

Name of supervisor

Enter the name and social insurance number of each supervisor on form CO-1029.8.33.6. If you need more space, enclose another copy of page 2 of that form.

Name of supervisor Social insurance number

Name of supervisor Social insurance number

3 Qualified expenditures

Complete part 3 of form CO-1029.8.33.6 if **all** the weeks in the training period are identical,⁹ or if all the weeks in the training period for which the expenditures were incurred before May 1, 2022,¹⁰ are identical **and** all the weeks in the training period for which the expenditures were incurred after April 30, 2022, are also identical. In the latter case, complete a copy of form CO-1029.8.33.6 for the expenditures incurred for the training period before May 1, 2022, and another copy for the expenditures incurred after April 30, 2022.

Otherwise, go to part 4.

Complete sections 3.1 through 3.4 if the corporation has been able to claim a tax credit other than the tax credit for an on-the-job training period in respect of a portion of the salaries or wages paid for each week of the training period, or if a person or a member of a partnership other than the qualified corporation may be entitled to a tax credit in respect of a portion of the salaries or wages.¹¹

Complete sections 3.1 through 3.3 if only the qualified corporation can claim the tax credit for an on-the-job training period in respect of the salaries or wages paid for each week of the training period.

3.1 Weekly expenditures related to the salary or wages of the trainee

Salary or wages, ¹² calculated on an hourly basis, that the trainee received during the training period		25	h
Government assistance or non-government assistance, ¹³ calculated on an hourly basis, that is related to the amount on line 25	–	26	
Subtract line 26 from line 25 (maximum: \$21).	=	27	
Number of hours that the trainee worked per week during the weeks of the training period for which the expenditures were incurred before May 1, 2022, or the number of hours the trainee worked per week during the weeks of the training period for which the expenditures were incurred after April 30, 2022	×	28	
Multiply line 27 by line 28.		29	Weekly expenditures related to the salary or wages of the trainee

3.2 Weekly expenditures related to the salary or wages of a supervisor

If more than one eligible supervisor¹⁴ was simultaneously supervising the trainee, complete section 3.2 for each supervisor.

Salary or wages, ¹⁵ calculated on an hourly basis, that the supervisor received for the hours devoted to the supervision of the trainee ¹⁶		34	h
Government assistance or non-government assistance, ¹⁷ calculated on an hourly basis, that is related to the amount on line 34	–	35	
Subtract line 35 from line 34 (maximum: \$35).	=	36	
Number of hours that the supervisor devoted to the supervision ¹⁸ of the trainee per week during the weeks of the training period for which the expenditures were incurred before May 1, 2022, or the number of hours per week the supervisor devoted to the supervision of the trainee during the weeks of the training period for which the expenditures were incurred after April 30, 2022	×	37	
Multiply line 36 by line 37.		38	Weekly expenditures related to the salary or wages of a supervisor

3.3 Expenditures that qualify for the tax credit

3.3.1 Total weekly expenditures paid

Weekly expenditures related to the salary or wages of the trainee (amount on line 29)		40	
Weekly expenditures related to the salary or wages of the supervisor(s) (total of the amounts on line 38)	+	41	
Add lines 40 and 41.	=	42	

Complete lines 45 through 47 if you checked **box 16**. Otherwise, carry the amount from line 42 to line 48.

Travel expenses ¹⁹		45	
Government assistance or non-government assistance ²⁰ related to the amount on line 45	–	46	
Subtract line 46 from line 45.	=	47	
Add lines 42 and 47.		48	Total weekly expenditures paid

3.3.2 Maximum weekly amount of qualified expenditures in respect of the trainee

Enter \$700, unless you checked box 10 or 16. ²¹		50	
If the corporation has been able to claim another tax credit in respect of a portion of the salaries or wages paid for each week of the training period, or if a person or a member of a partnership other than the qualified corporation may be entitled to a tax credit in respect of a portion of the salaries or wages, ²² go directly to section 3.4. Otherwise, enter the amount from line 48 or line 50, whichever is less .		53	
Benefit or advantage ²³ related to the training period	-	54	
Subtract line 54 from line 53. Maximum weekly amount of qualified expenditures in respect of the trainee	=	55	
Number of weeks identical to the week for which the amount on line 55 was calculated (enter the number from line 18f or line 18g)	×	56	
Multiply line 55 by line 56.			
Carry the result to line 86 or line 90, as applicable. Expenditures that qualify for the tax credit	=	57	

3.4 Reduced amount of the qualified expenditures that may give rise to more than one tax credit

Complete section 3.4 of form CO-1029.8.33.6 only if the corporation has been able to claim another tax credit in respect of a portion of the salaries or wages paid for each week of the training period, or if a person or a member of a partnership other than the qualified corporation may be entitled to a tax credit in respect of a portion of the salaries or wages.²⁴ In accordance with the rule that applies where more than one tax credit may be claimed in respect of certain expenditures, the maximum weekly amount of qualified expenditures in respect of the trainee must be reduced in proportion to the portion of the salaries or wages used to calculate another tax credit.

Enter the amount from line 48 or line 50, whichever is less .		59	
Benefit or advantage ²⁵ related to the training period	-	60	
Subtract line 60 from line 59.	=	61	
Amount on line 42		62	
Portion of the salary or wages entered on line 42 in respect of which the corporation has claimed another tax credit or in respect of which a person or a member of a partnership other than the qualified corporation may be entitled to a tax credit ²⁶	-	63	
Subtract line 63 from line 62.	=	64	
Amount on line 62	÷	65	
Divide line 64 by line 65.	=		%
Multiply line 61 by line 70. Reduced amount of qualified weekly expenditures	=	73	
Number of weeks identical to the week for which the amount on line 73 was calculated (enter the number from line 18f or line 18g)	×	74	
Multiply line 73 by line 74.			
Carry the result to line 86 or line 90, as applicable. Reduced amount of the qualified expenditures that may give rise to more than one tax credit	=	75	

4 Qualified expenditures (work charts)

Complete part 4 of form CO-1029.8.33.6 if the weeks in the training period are not all identical for each trainee. If a trainee's training period includes May 1, 2022, complete a copy of the form for the expenditures incurred for the training period before May 1, 2022, and another copy for the expenditures incurred after April 30, 2022.

Use work charts A and B to calculate the expenditures that qualify for the tax credit. **Each column of these work charts corresponds to a line in part 3. The corresponding line is indicated in the column headings.**

Complete columns A through N of work chart A and all of work chart B for the weeks in the training period for which a portion of the salaries or wages paid was used by the corporation to claim another tax credit or for which a portion of the salaries or wages paid may entitle a person or a member of a partnership other than the qualified corporation to a tax credit. For the other weeks in the training period, complete only work chart A.

Enter on each line the information relating to one week in the training period that is representative of one or more identical weeks in the training period.²⁷ In column R or column JJ, indicate the number of identical weeks in the training period.²⁸ Once the amount of qualified expenditures for each set of identical weeks in the training period has been determined, add up the qualified expenditures in column S or column KK and carry the result to line 82a or line 82b, as applicable, in section 4.3.

4.1 Work chart A (The qualified expenditures do not give rise to more than one tax credit.)

		A	B	C	D	E	F	G	H	I	J	
		Salary or wages ²⁹ of the trainee, calculated on an hourly basis (line 25)	Government assistance or non-government assistance ³⁰ (line 26)	Col. A – col. B (maximum: \$21) (line 27)	Number of hours (line 28)	Weekly expenditures related to the salary or wages of the trainee (col. C × col. D) (line 29)	Salary or wages ³¹ of the eligible supervisor, ³² calculated on an hourly basis (line 34)	Government assistance or non-government assistance ³³ (line 35)	Col. F – col. G (maximum: \$35) (line 36)	Number of hours that the supervisor devoted to the supervision of the trainee ³⁴ (line 37)	Weekly expenditures related to the salary or wages of a supervisor (col. H × col. I) (line 38)	
79	1											
	2											
	3											
	4											
	5											
	6											
	7											
	8											
	9											
	10											
		K	L	M	N	O	P	Q	R	S		
		Total weekly expenditures related to the salary or wages (col. E + col. J) (line 42)	Travel expenses ³⁵ (line 47)	Total weekly expenditures paid (col. K + col. L) (line 48)	Maximum weekly amount ³⁶ (line 50)	Amount from col. M or col. N, whichever is less (line 53)	Benefit or advantage ³⁷ related to the training period (line 54)	Maximum weekly amount of qualified expenditures (col. O – col. P) (line 55)	Number of identical weeks (line 56)	Expenditures that qualify for the tax credit (col. Q × col. R) (line 57)		
79	1											
	2											
	3											
	4											
	5											
	6											
	7											
	8											
	9											
	10											

Add lines 1 through 10 in column S. Carry the result to line 82a.

Total qualified expenditures = 80

4.2 Work chart B (The qualified expenditures may give rise to more than one tax credit.)³⁸

		AA	BB	CC	DD	EE	FF	GG	HH
		Amount from col. M or col. N in work chart A, whichever is less (line 59)	Benefit or advantage ³⁹ related to the training period (line 60)	Col. AA – col. BB (line 61)	Amount from col. K in work chart A (line 62)	Portion of the salary or wages entered in col. DD used to calculate another tax credit ⁴⁰ (line 63)	Col. DD – col. EE (line 64)	Amount from col. DD (line 65)	Col. FF ÷ col. GG (line 70)
81	1								%
	2								%
	3								%
	4								%
	5								%
	6								%
	7								%
	8								%
	9								%
	10								%

		II	JJ	KK
		Reduced amount of qualified weekly expenditures (col. CC × col. HH) (line 73)	Number of identical weeks (line 74)	Reduced amount of the qualified expenditures that may give rise to more than one tax credit (col. II × col. JJ) (line 75)
81	1			
	2			
	3			
	4			
	5			
	6			
	7			
	8			
	9			
	10			

Add lines 1 through 10 in column KK.
Carry the result to line 82b.

Total reduced amount of the qualified expenditures that may give rise to more than one tax credit = 82

4.3 Total qualified expenditures

Amount from line 80		82a	
Amount from line 82	+	82b	
Add lines 82a and 82b.			
Carry the result to line 86 or line 90, as applicable.			
Total qualified expenditures	=	82c	

5 Corporation that is a member of a partnership

Complete part 5 of form CO-1029.8.33.6 only if the corporation is a member of a qualified partnership.

If the corporation is directly a member of the qualified partnership, enter the information about the partnership on line 84 and carry the corporation's percentage interest⁴¹ to line 85. Then complete lines 86 and 87.

If the corporation is a member of an interposed partnership that is a member of the qualified partnership, provide the required information about both partnerships on lines 83 and 84, respectively. If there is more than one interposed partnership, you must provide the required information for all of them. If there are more than three interposed partnerships, provide the information for each additional interposed partnership on another copy of page 6 of form CO-1029.8.33.6. (All copies of form CO-1029.8.33.6 must be filed together.) Then complete lines 85, 86 and 87.⁴²

	A Name of partnership	B Québec enterprise number (NEQ)	C Identification number	D End date of fiscal period Y Y Y Y M M D D	E Percentage interest
83	1. Interposed partnership				%
	2. Interposed partnership				%
	3. Interposed partnership				%
84	Qualified partnership				%

Multiply the percentages in column E (line 83). If you have completed more than one copy of form CO-1029.8.33.6, multiply the percentage interests in all the interposed partnerships from each copy completed. Then multiply the result by the percentage interest in the qualified partnership.		85	%
Corporation's percentage interest in the qualified partnership			
Amount from line 57, line 75 or line 82c, as applicable, calculated for the partnership	×	86	
Multiply line 85 by line 86.			
Corporation's share of the partnership's qualified expenditures	=	87	

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

If the trainee is an eligible employee of the qualified corporation, enter the amount from line 57, line 75 or line 82c.

If the trainee is an eligible employee of the qualified partnership, enter the amount from line 87.

Tax credit rate ⁴³ for the expenditures incurred before May 1, 2022, or after April 30, 2022	×	91	%
Multiply line 90 by line 91.			
Tax credit for an on-the-job training period	=	92	S.1

7 Tax credit for an on-the-job training period that is related to the repayment of assistance, a benefit or an advantage

Complete part 7 of form CO-1029.8.33.6 using the expenditures incurred for the trainee before May 1, 2022, **and** after April 30, 2022.

Tax credit for a previous taxation year that is recalculated further to the repayment, before the end of the taxation year, of assistance, a benefit or an advantage		95	
Tax credit obtained in that previous taxation year in which the repaid assistance, benefit or advantage was received	-	96	
Subtract line 96 from line 95.			
	=	97	
Tax credit related to the repayment of assistance, a benefit or an advantage and granted for a previous taxation year (amount S.2 on the copy of form CO-1029.8.33.6 completed for a previous year)	-	98	
Subtract line 98 from line 97.			
Tax credit for an on-the-job training period that is related to the repayment of assistance, a benefit or an advantage	=	99	S.2

Special tax

If, in a future taxation year, you realize that the corporation should not have received all or part of the tax credit, the corporation must, by means of a special tax, repay the excess amount received. When completing form CO-17, *Déclaration de revenus des sociétés*, for the year in question, enter the excess amount and code 05 in the spaces provided on that form for that purpose. For more information, refer to sections 1129.38 to 1129.41 of the *Taxation Act*.

8 Summary

Complete part 8 of form CO-1029.8.33.6 only once, after you have determined the amount of the tax credit for each trainee.

8.1 Tax credit for an on-the-job training period (apprentice enrolled in the WAP)

Enter the name of **each trainee described in the text accompanying box 12 in section 2.1**. Also enter amount S.1 or amount S.2 calculated for each trainee. If you have to enter an amount S.1 for a trainee, enter the part of the amount related to expenditures incurred before May 1, 2022, on one line and the part of the amount related to expenditures incurred after April 30, 2022, on another line. If you need more space, enclose another copy of page 7 of form CO-1029.8.33.6.

Name of trainee		Amount S.1 or amount S.2
	110	
	+ 111	
	+ 112	
	+ 113	
	+ 114	
	+ 115	
	+ 116	
	+ 117	
	+ 118	
Total of lines 110 through 118 for all the copies of form CO-1029.8.33.6 that you completed. Carry amount V (or the total of amounts V) to one of lines 440p through 440y of form CO-17, <i>Déclaration de revenus des sociétés</i> . Be sure to specify the name of the tax credit and enter code 68 in the appropriate box.		= 119 V

8.2 Tax credit for an on-the-job training period (student enrolled full-time at a recognized educational institution)

Enter the name of **each trainee described in the text accompanying one of boxes 13 through 16 in section 2.1**. Also enter amount S.1 or amount S.2 calculated for each trainee. If you have to enter an amount S.1 for a trainee, enter the part of the amount related to expenditures incurred before May 1, 2022, on one line and the part of the amount related to expenditures incurred after April 30, 2022, on another line. If you need more space, enclose another copy of page 7 of form CO-1029.8.33.6.

Name of trainee		Amount S.1 or amount S.2
	120	
	+ 121	
	+ 122	
	+ 123	
	+ 124	
	+ 125	
	+ 126	
	+ 127	
	+ 128	
Total of lines 120 through 128 for all the copies of form CO-1029.8.33.6 that you completed. Carry amount V (or the total of amounts V) to one of lines 440p through 440y of form CO-17, <i>Déclaration de revenus des sociétés</i> . Be sure to specify the name of the tax credit and enter code 09 in the appropriate box.		= 129 V

Notes

1. A qualified training period is a period of practical training served by an eligible trainee with a qualified corporation (or a 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 the text accompanying box 16 in section 2.1, job shadowing, introductory training, orientation and professional integration sessions are considered to be periods of practical training.

A training period served by a trainee described in the text accompanying box 14 or box 15 in section 2.1 is a qualified training period if:
 - it is followed by a formal evaluation by the recognized educational institution; **and**
 - the trainee is remunerated under conditions at least equivalent to those established under the *Act respecting labour standards*.
2. If, for the same week, part of the expenditures for a training period was incurred before May 1, 2022, and the other part after April 30, 2022, you must consider that **all** expenditures incurred for the week were incurred before May 1, 2022.
3. If the trainee is a student enrolled full-time in a secondary education program and is not paid any remuneration in respect of the training period, the social insurance number is optional.
4. The term “disabled person” refers to a person who has a severe and prolonged impairment in mental or physical functions.
5. The term “immigrant” refers to a protected person, a permanent resident, a temporary resident or a holder of a temporary resident permit.
6. The term “Native person” refers to:
 - a person registered as an Indian in the Indian Register; or
 - an Inuit beneficiary within the meaning of the *Act respecting Cree, Inuit and Naskapi Native persons*.
7. Qualified expenditures in respect of a post-secondary trainee do not include expenditures related to a week that follows the 32nd week of a training period of more than 32 consecutive weeks with the same corporation or partnership.
8. See note 2.
9. The phrase “identical weeks in the training period” refers to the weeks in the training period that are identical in the following aspects: the hourly rate of the trainee, the supervisor(s), the hourly rate of the supervisor(s), the number of hours worked by the trainee, the number of hours devoted by the supervisor(s) to the supervision of the trainee, the travel expenses, the government assistance or non-government assistance received or to be received, the benefits or advantages obtained and the portion of the salaries or wages used to calculate another tax credit, if applicable.
10. See note 2.
11. Where, for a taxation year, the salary or wages paid to an employee (or a similar qualified expenditure) may qualify for more than one tax credit, certain restrictions apply. However, if only a portion of the salary or wages (or the qualified expenditure) is used to claim a tax credit, another portion thereof may be used to claim another tax credit under certain conditions.

All or a portion of the salary or wages related to an expenditure or to costs paid to the qualified corporation by a person or a partnership under a particular contract may also entitle the person or a member of the partnership to a tax credit. For more information, refer to sections 1029.6.0.1 and 1029.6.0.1.2.1 to 1029.6.0.1.2.3 of the *Taxation Act*.
12. The phrase “salary or wages” refers to 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 compensation (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 *Taxation Act*.

Where the conditions of the contract of employment of a trainee or supervisor do not allow the trainee’s or supervisor’s salary or wages to be calculated on an hourly basis, the hourly rate is deemed to be equal to the amount obtained by dividing the annual salary or wages by 2,080.
13. This means any government assistance and any non-government assistance that the corporation received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the taxation year covered by form CO-1029.8.33.6. The terms “government assistance” and “non-government assistance,” which are defined in section 1029.6.0.0.1 of the *Taxation Act*, do not include any amount received and repaid in the taxation year in respect of which the tax credit is claimed. Note that, for the purpose of calculating the Québec tax credit for an on-the-job training period, the amount of the **federal investment tax credit in respect of apprenticeship job creation expenditures** is not considered to be assistance or an inducement received by the corporation from a government.
14. The term “eligible supervisor” refers to an individual who is an employee of an establishment located in Québec of the qualified corporation or qualified partnership, whose contract of employment provides for at least 15 hours of work per week and who is not:
 - an employee in respect of whom it may reasonably be considered that one of the purposes of their employment is to allow the qualified corporation or qualified partnership to claim the tax credit for an on-the-job training period; or
 - an employee in respect of whom it may reasonably be considered that the conditions of employment have been changed mainly to allow the qualified corporation or qualified partnership to claim the tax credit for an on-the-job training period or to increase the amount thereof.
15. See note 12.
16. The number of hours devoted by a supervisor to the supervision of a trainee **during a week** is equal to the least of:
 - the number of hours devoted by the supervisor to the supervision of the trainee;
 - the number of hours corresponding to the proportion that the number of hours devoted by the supervisor to the supervision of the trainee is of the total number of hours devoted by every eligible supervisor to the supervision of the trainee, **multiplied by**:
 - 40 if you checked boxes 10 **and** 16;
 - 20 if you checked box 10 **or** box 16; or
 - 10 in any other case; and
 - where the training period is served within the framework of an education program offered by a recognized educational institution, the number of hours corresponding to the number hours of supervision of the trainee by a supervisor that are required by the recognized educational institution **multiplied by** the proportion that the number of hours devoted by the supervisor to the supervision of the trainee is of the total number of hours devoted by every eligible supervisor to the supervision of the trainee.

The following rule must be taken into account in determining which of the three aforementioned numbers is the least: where, within the framework of a training period, a supervisor devotes an hour or part of an hour to supervising more than one trainee simultaneously, the time the supervisor devotes to each such trainee is equal to the proportion of that hour or part of an hour that 1 is of the number of such trainees.
17. See note 13.
18. See note 16.
19. These are the travel expenses that the corporation or partnership incurred to receive a trainee enrolled in a prescribed program, provided such expenses are paid for a person other than the trainee (an employee of the corporation or partnership, or a member of the partnership). Such expenses may be claimed if the establishment of the corporation or partnership where the person usually reports for work and the place where they must go for the training period are at least 40 kilometres apart, and are not located in the same municipality or, if applicable, the same metropolitan region. In determining the amount of travel expenses, take into account the 50% limit applicable to expenses for food and beverages (section 421.1 of the *Taxation Act*) and the rules pertaining to the deduction of amounts paid as an allowance for the use of an automobile (section 133.2.1 of the *Taxation Act*).

20. See note 13.
21. If you checked box 10 **or** box 16 in section 2.1, refer to the table below to determine the weekly maximum amount to be entered on line 50 of form CO-1029.8.33.6.

Boxes checked in section 2.1	Maximum weekly amount
Box 10 and one of boxes 12 through 15	\$875
Boxes 10 and 16	\$1,225
Box 16 only or box 16 and either box 11 or box 11a	\$875

22. See note 11.
23. The phrase “benefit or advantage” refers to any benefit or advantage that the corporation obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the taxation year covered by form CO-1029.8.33.6. The phrase does not refer to any amount received and repaid in the taxation year in respect of which the tax credit is claimed. A benefit or advantage may be a reimbursement, compensation, guarantee or proceeds of disposition of property that exceed the fair market value of the property, or may be granted in any other form or manner.
24. See note 11.
25. See note 23.
26. See note 11.
27. If you need more space, enclose another copy of part 4 of form CO-1029.8.33.6.
28. Enter only the number of weeks for which the expenditures were incurred before May 1, 2022, **or** the number of weeks for which the expenditures were incurred after April 30, 2022. If, for the same week, part of the expenditures for a training period was incurred before May 1, 2022, and the other part after April 30, 2022, you must consider that **all** expenditures incurred for the week were incurred before May 1, 2022.
29. See note 12.
30. See note 13.
31. See note 12.
32. See note 14.
- If the trainee was supervised by more than one eligible supervisor, do not complete columns F through I of form CO-1029.8.33.6. Instead, enclose a sheet providing, for each supervisor, the required information for those columns. Then, in column J of that form, enter the **total** weekly expenditures in respect of all the eligible supervisors.
33. See note 13.
34. See note 16.
35. These are the travel expenses referred to in note 19, from which the assistance referred to in note 13 has been deducted.
36. If you checked box 10 or 16 in section 2.1, see note 21. Otherwise, enter \$700.
37. See note 23.
38. See note 11.
39. See note 23.
40. See note 11.

41. The term “percentage interest” refers to the corporation’s share of the partnership’s income (or loss) for its fiscal period, divided by the partnership’s income (or loss) for its fiscal period. If the partnership had no income or loss for its fiscal period, do the calculation as if the partnership had income of \$1,000,000.
42. If the corporation is a member of a qualified partnership through a number of groups of interposed partnerships, calculate the corporation’s percentage interest in the qualified partnership separately for each such group, and complete form CO-1029.8.33.6 as follows:
- On line 83 (columns A to E), enter the required information about all the interposed partnerships in each group.
 - On line 84 (columns A to D), enter the required information about the qualified partnership.
 - On line 85, enter the corporation’s **total** percentage interest in the qualified partnership (the sum of the corporation’s percentage interests in the qualified partnership, calculated for each group).
 - Complete lines 86 and 87.
43. Refer to the tables on page 11 to determine the tax credit rate to be entered on line 91 of form CO-1029.8.33.6. The rate varies based on, for example, the type of trainee (section 2.1), the start date of the training period (line 18c) and whether the training period is served in one of the resource regions.

The term “resource regions” refers to:

- the administrative regions of Bas-Saint-Laurent (region 01), Saguenay–Lac-St-Jean (region 02), Abitibi-Témiscamingue (region 08), Côte-Nord (region 09), Nord-du-Québec (region 10) and Gaspésie–Îles-de-la-Madeleine (region 11);
- the regional county municipalities of Antoine-Labelle, La Vallée-de-la-Gatineau, Mékinac and Pontiac; and
- the urban agglomeration of La Tuque.

In order for a corporation to be entitled to an **increased rate** of the tax credit:

- the taxation year concerned must be at least the third consecutive taxation year for which the corporation is entitled to claim the tax credit in respect of a student trainee (or the partnership’s fiscal period ending in the taxation year concerned must be at least the third consecutive fiscal period for which the partnership incurred qualified expenditures in respect of a student trainee); **and**
- during each of the three consecutive taxation years or each of the three consecutive fiscal periods referred to above, the corporation or partnership must have incurred a minimum of \$2,500 in qualified expenditures in respect of a student trainee.

An apprentice enrolled in the WAP (box 12 in section 2.1)

Box checked out of boxes 10 through 11a	Expenditures incurred for a training period beginning before March 26, 2021, or expenditures incurred after April 30, 2022		Expenditures incurred in the period from March 26, 2021, to April 30, 2022, for a training period beginning after March 25, 2021	
	Resource regions	Other regions	Resource regions	Other regions
Box 10	32%	32%	40%	40%
Box 11	32%	32%	40%	40%
Box 11a	32%	32%	40%	40%
None	32%	24%	40%	30%

A student enrolled full-time in a recognized educational institution (box 13, box 14, box 15 or box 16 in section 2.1)

Box checked out of boxes 10 through 11a	Expenditures incurred for a training period beginning before March 26, 2021, or expenditures incurred after April 30, 2022				Expenditures incurred in the period from March 26, 2021, to April 30, 2022, for a training period beginning after March 25, 2021			
	Resource regions		Other regions		Resource regions		Other regions	
	Basic rate	Increased rate	Basic rate	Increased rate	Basic rate	Increased rate	Basic rate	Increased rate
Box 10	32%	50%	32%	50%	40%	50%	40%	50%
Box 11	32%	50%	32%	50%	40%	50%	40%	50%
Box 11a	32%	50%	32%	50%	40%	50%	40%	50%
None	32%	50%	24%	40%	40%	50%	30%	40%