

## Agreement Concerning the Tax Credit for Small and Medium-Sized Businesses to Foster the Retention of Experienced Workers

Form CO-1029.8.33.TF must be completed by any qualified corporation that is claiming the tax credit for small and medium-sized businesses to foster the retention of experienced workers for a taxation year and is associated with one or more qualified corporations or partnerships.<sup>1</sup>

Form CO-1029.8.33.TF must also be completed by any corporation that is claiming the tax credit as a member of a qualified partnership that is associated with one or more qualified corporations or partnerships<sup>2</sup> in the fiscal period that ends in the corporation's taxation year.

The qualified corporations and qualified partnerships that are associated with each other must agree on how they will allocate, for the taxation year, the qualified expenditure or specified expenditure for an individual who is an eligible or specified employee of each of them at a particular time in the calendar year concerned.

**Important**

- Complete part 3 on a separate copy of form CO-1029.8.33.TF for each eligible or specified employee for whom the corporation is claiming the tax credit.
- Enclose form CO-1029.8.33.TF with the corporation income tax return (form CO-17, *Déclaration de revenus des sociétés*) of each qualified associated corporation or each corporation that is a member of a qualified associated partnership.
- If the qualified associated corporations or the corporations that are members of the qualified associated partnerships do not send the Minister of Revenue this form, the part of the qualified or specified expenditure relating to an employee to be allocated to each of them for the taxation year or fiscal period will be deemed to be equal to zero.
- If you need more space in parts 3 and 4, complete a separate copy of form CO-1029.8.33.TF.
- The authorized representative of each qualified corporation or each qualified associated partnership must sign form CO-1029.8.33.TF.

### 1 Information about the corporation claiming the tax credit

Québec enterprise number (NEQ) 01a [REDACTED]	Identification number 01b [REDACTED]	File IC 0001	End date of fiscal period 05 [REDACTED]
			Y Y Y Y M M D D

### 2 Information about the qualified partnership (if applicable)

Québec enterprise number (NEQ) 06a [REDACTED]	Identification number 06b [REDACTED]	File IC 0001	End date of fiscal period 08 [REDACTED]
			Y Y Y Y M M D D

### 3 Allocation of the qualified or specified expenditure

Complete the table in part 3 of form CO-1029.8.33.TF for each eligible or specified employee of the corporation or partnership that is also an eligible or specified employee of each qualified associated corporation or qualified associated partnership. In column D, enter the part of the amount on line 44 of form CO-1029.8.33.TE, *Crédit d'impôt favorisant le maintien en emploi des travailleurs d'expérience – PME* (CO-1029.8.33.TE), allocated to each of the corporations or partnerships.

Carry the amount from line 13 of column D to line 49 of form CO-1029.8.33.TE that relates to the employee and is completed for the corporation.

Name of eligible or specified employee		Social insurance number	Calendar year	
10		11	12	
A Name of corporation or partnership		B End date of fiscal period Y Y Y Y M M D D	C Identification number	D Part of the qualified or specified expenditure that was allocated
13	Qualified corporation or partnership			
14	1. Associated corporation or partnership			
	2. Associated corporation or partnership			
	3. Associated corporation or partnership			
Add the amounts in column D of each copy of form CO-1029.8.33.TF that you completed.			<b>Total</b>	15

### 4 Agreement concerning the allocation of the qualified or specified expenditure

We, the authorized representatives of the corporations or partnerships, agree that the qualified or specified expenditure concerning the employee named in part 3 of form CO-1029.8.33.TF be allocated as shown in column D of the table in part 3 for the calendar year covered by the agreement.

A Name of corporation or partnership		B Signature of authorized representative	C Position or title	D Date Y Y Y Y M M D D
20	Qualified corporation or partnership			
21	1. Associated corporation or partnership			
	2. Associated corporation or partnership			
	3. Associated corporation or partnership			

#### Notes

- In this context, a qualified partnership is considered a corporation whose taxation year corresponds to the partnership's fiscal period and all of whose voting shares in the capital stock are owned by the members of the partnership, according to their percentage interests in the partnership.
- See note 1.