

### Courtesy Translation

This form has been translated for information purposes only.  
Do not complete it. You must file the French version.

## Tax Credit for Film Dubbing

### Qualified corporation

Form CO-1029.8.36.DF is to be used by any corporation that:

- in the taxation year, had an establishment in Québec where it carried on a business that provided dubbing services;
- is not exempt from tax;
- is not a Crown corporation or a subsidiary wholly controlled by such a corporation; and
- obtained a certificate from the Société de développement des entreprises culturelles (SODEC) for the dubbing for which the corporation is claiming the tax credit.

Such an expenditure incurred in a previous year may be included in the qualified expenditures for the year covered by form CO-1029.8.36.DF **only** if, during that year, the corporation filed an application for a certificate with SODEC.

### Important

- You must complete a copy of form CO-1029.8.36.DF for each dubbing for which the corporation is claiming the tax credit.
- You must enclose all copies of form CO-1029.8.36.DF with the *Déclaration de revenus des sociétés* (form CO-17), along with a copy of a valid certificate issued to the corporation by SODEC. If for any reason you cannot enclose these documents with the return, you must send them to us by the **latest** of the following dates:
  - the date that is 12 months after the deadline for filing the return for the taxation year covered by form CO-1029.8.36.DF;
  - the date that is three months after the date the certificate needed to obtain the tax credit was issued.<sup>1</sup>
- If the corporation was required to make instalment payments for the taxation year covered by form CO-1029.8.36.DF, the tax credit will be used to reduce the amount of the instalments.
- For more information, see sections 1029.8.36.0.0.1 and 1029.8.36.0.0.2 of the *Taxation Act*.

### Film dubbing expenditure

To qualify for the tax credit, the film dubbing expenditure must:

- relate to services rendered in Québec;
- have been incurred before the end of the taxation year;
- have been incurred before the completion date of the dubbed master copy of the film, or after that date within a period that is reasonable to the Minister but that must not exceed 18 months after the end of the corporation's fiscal period that includes the completion date of the dubbed master copy;
- have been paid in the taxation year, or no later than the time at which the corporation claims the tax credit.

## 1 Information about the corporation

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

## 2 Information about the film dubbing

05a	Original title of the film	[REDACTED]
05b	Title of dubbed version	[REDACTED]
05c	SODEC certificate number	[REDACTED]

### 3 Film dubbing expenditure

The film dubbing expenditure may be attributable to:

- the salaries or wages<sup>2</sup> paid by the corporation to its employees;<sup>3</sup> or
- the consideration<sup>4</sup> paid by the corporation.

Break down, by type of expense, the portion of the film dubbing expenditure related to salaries and wages on lines 11 through 20 and the portion related to consideration on lines 27 through 36. If the result of a subtraction is negative, enter 0.

	A	B		C
Eligible dubbing services <sup>5</sup>	Salaries or wages	Assistance, <sup>6</sup> benefit or advantage <sup>7</sup> related to the expenditure		Expenditure
Performance of actors	██████████	██████████	▶	11 ██████████
Adaptation	██████████	██████████	▶	+ 12 ██████████
Detection	██████████	██████████	▶	+ 13 ██████████
Calligraphy/grid/typing	██████████	██████████	▶	+ 14 ██████████
Stage management	██████████	██████████	▶	+ 15 ██████████
Audition	██████████	██████████	▶	+ 16 ██████████
Preparation of texts	██████████	██████████	▶	+ 17 ██████████
Production of video titles	██████████	██████████	▶	+ 18 ██████████
Production of film titles	██████████	██████████	▶	+ 19 ██████████
Optical transfer	██████████	██████████	▶	+ 20 ██████████
Add lines 11 through 20.			=	██████████ ▶ 25 A ██████████

	A	B		C
Eligible dubbing services <sup>8</sup>	Consideration	Assistance, <sup>9</sup> benefit or advantage <sup>10</sup> related to the expenditure		Expenditure
Performance of actors	██████████	██████████	▶	27 ██████████
Adaptation	██████████	██████████	▶	+ 28 ██████████
Detection	██████████	██████████	▶	+ 29 ██████████
Calligraphy/grid/typing	██████████	██████████	▶	+ 30 ██████████
Stage management	██████████	██████████	▶	+ 31 ██████████
Audition	██████████	██████████	▶	+ 32 ██████████
Preparation of texts	██████████	██████████	▶	+ 33 ██████████
Production of video titles	██████████	██████████	▶	+ 34 ██████████
Production of film titles	(██████████	██████████)	× 30% ▶	+ 35 ██████████
Optical transfer	(██████████	██████████)	× 20% ▶	+ 36 ██████████
Add lines 27 through 36.			=	██████████ + 41 B ██████████
Add amounts A and B.				Film dubbing expenditure = 42 C ██████████

#### 4 Qualified film dubbing expenditure

Film dubbing expenditure (amount C)			50	
Assistance, benefit or advantage repaid (or deemed repaid) in the year and related to an expenditure incurred in a previous year <sup>11</sup>			52	
Special tax paid respecting the amount entered on line 70	61			
Multiplication factor. Enter 2.8571.	62			
Multiply line 61 by line 62.	=		66	
Add lines 50, 52 and 66.			68	
Assistance, benefit or advantage that is related to an expenditure incurred in a previous year <sup>12</sup>			70	
Subtract line 70 from line 68.			90	<b>D</b>
		<b>Qualified film dubbing expenditure</b>		

#### 5 Tax credit

Qualified film dubbing expenditure (amount D)			92	
Tax credit rate. Enter 35%.			94	%
Multiply line 92 by line 94. Carry amount V (or the total of the amounts V) to one of lines 440p through 440y of the <i>Déclaration de revenus des sociétés</i> (form CO-17) and enter code 24 in the box provided for that purpose.				
		<b>Tax credit</b>	95	<b>V</b>

#### Special tax

If, in a future taxation year, you realize that the corporation should not have received part or all of the tax credit, the corporation must repay the excess amount granted by means of a special tax. When completing form CO-17 for the year in question, enter the excess amount and code 37 in the spaces provided for that purpose. For more information, see sections 1129.4.0.1 through 1129.4.0.4 of the *Taxation Act*.

DO NOT COMPLETE THIS FORM

## Notes

1. Where the prescribed form is sent to us within the time allowed (12 or three months, as the case may be) and the certificate required to claim the tax credit has been duly obtained from SODEC, the application for the tax credit will be accepted, even if the copy of the certificate is sent to us after the time allowed for filing the prescribed form. However, your application will not be processed until we receive a copy of the certificate. For more information, contact us.
2. While salaries or wages paid to an employee for a particular taxation year (or a qualified expenditure) may give entitlement to more than one tax credit, restrictions do apply in accumulating credits. Under certain conditions, if only a portion of the salaries or wages (or of the expenditure) is used to claim a tax credit, the corporation may use another portion to claim another 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*.
3. Salaries and wages must be paid to employees who were resident in Québec at some time in the calendar year in which they rendered the eligible dubbing services.
4. All consideration incurred by the corporation must have been paid to one of the following persons:
  - an individual (other than an employee of the corporation) who was resident in Québec at some time in the calendar year in which the individual rendered the dubbing services;
  - a corporation that has an establishment in Québec; or
  - a partnership that has an establishment in Québec.

The residence requirement also applies to employees of subcontractors that render dubbing services.

Consideration must not include the Québec sales tax or the goods and services tax. Consideration that is paid to a person (other than an employee) or a partnership with which the corporation was not dealing at arm's length must not exceed the fair market value of the eligible dubbing services the person or partnership rendered in Québec.

5. Eligible dubbing services include:
  - the performance of actors;
  - adaptation, that is, translation of dialogue;
  - detection, that is, writing of synchronized dialogue (using conventional signs) of all the dialogue and mouth movements of all the characters of the original version;
  - calligraphy, grid and typing, that is, recopying the adapted text, taking into account the synchronization indications from detection, to be read by the actors during the recording of the dubbed version;
  - stage management, that is, directing the actors during the recording;
  - the audition, that is, the test session conducted to determine the dubbing cast;
  - the preparation of texts, that is, the work relating to computer-assisted detection, including the preparation and formatting of the original text according to the standards of the detection software used, preparation of markers, and verification and correction of adapted texts;

- the production of video titles for a version in a language other than the original language, that is, the marking and adaptation of the text for subtitles, the preparation of the electronic title files, their production via computer graphics and their incorporation into the video montage, **excluding feature films to be shown in movie theatres** (titles include subtitles, inter-titles, supers and credits, and video includes any medium other than celluloid film);
  - the production of film titles, that is, the photography on neutral backgrounds of opening and closing credits and, if applicable, of subtitles, for the purpose of producing the negative of the titles for the dubbed version that will be used for the production of distribution copies (**solely for feature films to be shown in movie theatres**);
  - optical transfer, that is, the copying of the sound on a negative to be paired with the negative of the picture, for the purpose of producing distribution copies (**solely for feature films to be shown in movie theatres**).
6. "Assistance" is government or non-government assistance that the corporation or a non-arm's-length subcontractor has received, is entitled to receive or may reasonably expect to receive, no later than six months following the end of the taxation year covered by form CO-1029.8.36.DF. "Assistance" does not include amounts received and repaid in the year covered by the claim. See section 1029.6.0.0.1 of the *Taxation Act*.

Financial assistance granted by SODEC is not government or non-government assistance and therefore does not reduce film dubbing expenditures.

7. "Benefit" or "advantage" means a benefit or an advantage that the corporation or a subcontractor has received, is entitled to receive or may reasonably expect to receive, no later than six months following the end of the taxation year covered by form CO-1029.8.36.DF. "Benefit" and "advantage" do not include amounts received and repaid in the year covered by the claim. The benefit or advantage may be a reimbursement, compensation, guarantee or proceeds of disposition of a property which exceeds the fair market value of the property. A benefit or advantage may also be granted in any other form or manner.
8. See note 5.
9. See note 6.
10. See note 7.
11. If you enter an amount that relates to consideration entered in column A of line 35 of a copy of form CO-1029.8.36.DF completed for a previous year, multiply the amount by 30%. If you enter an amount that relates to consideration entered in column A of line 36 of a copy of form CO-1029.8.36.DF completed for a previous year, multiply the amount by 20%.
12. The amount on line 70 must be the total assistance, benefit or advantage that the corporation received in the year for an expenditure incurred in a previous year, but that was not used to reduce the expenditure.

If the assistance, benefit or advantage relates to consideration incurred by the corporation for the production of film titles or optical transfer, see note 11.