

Courtesy Translation

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

**Agreement Concerning the Tax Credit
for Production of Ethanol in Québec**

Form CO-1029.8.36.OM must be completed for every qualified corporation that is claiming the tax credit for production of ethanol in Québec for the taxation year and that is associated in the year with one or more qualified corporations whose taxation year or years end in its taxation year or on the same date as its taxation year.

The associated qualified corporations must agree on how to allocate between themselves for the year the prescribed monthly ceiling on the production of ethanol in calculating the tax credit.

Important information

- If the corporation is associated with more than one qualified corporation, complete parts 2, 3 and 4 on a separate copy of form CO-1029.8.36.OM for each associated qualified corporation. Enclose all completed copies of the form.
- Form CO-1029.8.36.OM must be enclosed with the corporation income tax return (form CO-17, *Déclaration de revenus des sociétés*) of every associated qualified corporation.
- For more information, refer to sections 1029.8.36.0.94 to 1029.8.36.0.96 of the *Taxation Act*.

1 Information about the corporation

Québec enterprise number (NEQ) Identification number File

01a [REDACTED] 01b [REDACTED] IC 0001

Name of corporation [REDACTED] End date of fiscal period [REDACTED]

02 [REDACTED] 05 [REDACTED]

Y Y Y Y M M D D

2 Information about the associated corporation

Québec enterprise number (NEQ) Identification number File

06a [REDACTED] 06b [REDACTED] IC 0001

Name of associated corporation [REDACTED] End date of fiscal period [REDACTED]

07 [REDACTED] 08 [REDACTED]

Y Y Y Y M M D D

3 Allocation of the monthly ceiling on the production of ethanol

3.1 Month or part of a month before April 1, 2018

Complete columns A, B and C of the table in section 3.1 of form CO-1029.8.36.OM for each month or part of a month before April 1, 2018, that is included in the applicant corporation's taxation year. Then complete columns D and E of the table to allocate between the associated corporations the monthly ceiling on the production of ethanol entered in column C. Carry each amount in column D to line 10 of the copy of form CO-1029.8.36.OL, *Crédit d'impôt pour production d'éthanol au Québec*, completed for the applicant corporation in respect of the month concerned.

			Allocation of the monthly ceiling between the associated corporations	
A	B	C	D	E
Month	Number of days in the month	Monthly ceiling to be allocated (column B × 345,205 litres)	Applicant corporation	Associated corporation
Y Y Y Y M M				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				

3.2 Month or part of a month after March 31, 2018

Complete columns A, B and C of the table in section 3.2 of form CO-1029.8.36.OM for each month or part of a month after March 31, 2018, that is included in the applicant corporation's taxation year. Then complete columns D and E of the table to allocate between the associated corporations the monthly ceiling on the production of ethanol entered in column C. Carry each amount in column D to line 17 of the copy of form CO-1029.8.36.OL completed for the applicant corporation in respect of the month concerned.

			Allocation of the monthly ceiling between the associated corporations	
A			D	E
Month			Applicant corporation	Associated corporation
Y	Y	Y	Y	M
B			C	
Number of days in the month			Monthly ceiling to be allocated (column B × 821,917 litres)	
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				

4 Agreement and certification

We, the authorized representatives of each of the associated corporations named in Part 4 of form CO-1029.8.36.OM, agree that, for the taxation year covered by said form, the monthly ceiling on the production of ethanol used to calculate the tax credit for production of ethanol in Québec is to be allocated between the associated corporations as shown in columns D and E in sections 3.1 and 3.2 of the form.

Applicant corporation	Signature of the authorized representative	Title or position	Date
Associated corporation	Signature of the authorized representative	Title or position	Date