

Courtesy Translation

Corporations established in Québec are required to communicate with Revenu Québec in French. For this reason, Revenu Québec does not produce an English version of the forms to be used by corporations. However, Revenu Québec provides translations of the content of the forms for information purposes.

Cumulative Limit Allocation Agreement for the Tax Credit for Investment

Form CO-1029.8.36.ID must be completed for any corporation that, in particular:

- is claiming the tax credit for investment for the taxation year;
- is associated in that year with one or more other corporations (that may or may not qualify for the tax credit for investment) whose taxation years end in the corporation's taxation year or on the same date; and
- wishes to agree with the corporation(s) associated with it on how to allocate for the year the balance of the \$75-million cumulative limit used to calculate the tax credit for investment.

Important information

- If there are more than five corporations to be listed in parts 2 and 3, enclose another copy of form CO-1029.8.36.ID with the required information.
- An authorized representative of each associated corporation must sign a duly completed copy of form CO-1029.8.36.ID.
- Enclose form CO-1029.8.36.ID with the corporation income tax return (form CO-17, *Déclaration de revenus des sociétés*) of the corporation claiming the tax credit.
- For more information, refer to sections 1029.8.36.166.40.1 and 1029.8.36.40.2 of the *Taxation Act*.

1 Information about the corporation

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

2 Balance of the cumulative limit of the associated corporations

In columns A, B and C of the table in Part 2 of form CO-1029.8.36.ID, enter the required information about the applicant corporation and each corporation associated with it. Then complete lines 18 and 19 and, in column D, allocate the balance of the cumulative limit of the associated corporations calculated on line 19. Carry the amount on line 11 in column D to line 38ab of the applicant corporation's copy of form CO-1029.8.36.ID, *Crédit d'impôt pour investissement*.

If there is not enough space, enclose another copy of form CO-1029.8.36.ID.

	A Name of corporation	B Identification number	C Eligible expenses incurred in the taxation years that ended in the 24 months preceding the beginning of the taxation year concerned ¹	D Allocation of the balance of the cumulative limit
11	Applicant corporation			
12	1. Associated corporation			
	2. Associated corporation			
	3. Associated corporation			
	4. Associated corporation			
16	Add the amounts in column C. Total			
17	Annual cumulative limit of the associated corporations			75,000,000
18	Amount on line 16			
19	Subtract line 18 from line 17. If the result is negative, enter 0.			
	Balance of the cumulative limit of the associated corporations			

3 Agreement and certification

We, the authorized representatives of each of the associated corporations referred to in the table in Part 3 of form CO-1029.8.36.ID, agree that, for the taxation year covered by said form, the balance of the cumulative limit of the associated corporations used to calculate the tax credit for investment is to be allocated as shown in column D of the table in Part 2 of the form.

If there is not enough space, enclose an additional copy of form CO-1029.8.36.ID.

	A Name of corporation	B Signature of the authorized representative	C Title or position	D Date
35	Applicant corporation			
36	1. Associated corporation			
	2. Associated corporation			
	3. Associated corporation			
	4. Associated corporation			

Notes

1. Eligible expenses correspond to the expenses incurred by each corporation in the taxation years that ended in the 24 months preceding the beginning of the applicant corporation's taxation year. Because of the eligible expenses, each of the associated corporations benefited from an increase in the basic rate or from the refundable portion of the tax credit for investment.

For an associated corporation that is a member of a partnership, eligible expenses correspond to the corporation's share of the eligible expenses incurred by the partnership in its fiscal periods that ended in a taxation year of the corporation that ended in the 24 months preceding the beginning of the applicant corporation's taxation year. Because of the partnership's eligible expenses, the associated corporation benefited from an increase in the basic rate or from the refundable portion of the tax credit for investment.

For a corporation that is a party to a joint venture, eligible expenses correspond to the corporation's share of the eligible expenses incurred by the parties to the joint venture in the joint venture's fiscal periods that ended in the 24 months preceding the beginning of the applicant corporation's taxation year.