

## University Research Contract or Contract for Research Carried Out by an Eligible Public Research Centre or an Eligible Research Consortium

This form must be filed by any taxpayer that is claiming the tax credit for university research or research carried out by a public research centre or a research consortium. Complete a separate copy of this form for each research contract in respect of which the taxpayer is claiming the tax credit. Enclose all completed copies of this form with form RD-1029.8.6-V, *Tax Credit for University Research or Research Carried Out by a Public Research Centre or a Research Consortium*.

Also enclose a revenue and expenditure budget that contains the following information:

- a description and the amount of each expenditure (including amounts paid as bursaries and scholarships and amounts paid to subcontractors);
- the total expenditures in respect of which the taxpayer is claiming the tax credit;
- the proportion of expenditures that is allocated to each research entity (if there is more than one research entity that is a party to the contract).

You may be asked to provide documents, such as the research contract or invoices detailing the expenditures incurred under the contract, at a later date.

### 1 Information about the taxpayer

Québec enterprise number (NEQ) Identification number File Social insurance number

01a 01b IC 0001 01c

Name of taxpayer End date of fiscal period

02 05  
Y Y Y Y M M D D

### 2 Information about the research entity

Name of research entity Québec enterprise number (NEQ) Date of contract

06a 06b 06c  
Y Y Y Y M M D D

Name of research project

07

Type of research entity (check the appropriate box).

- 10  Eligible university entity
- 11  Eligible public research centre
- 12  Eligible research consortium

### 3 Information about the research contract

Does the contract amend or extend an existing contract? ..... 15  Yes  No

If you answered **yes**:

- On line 15a, specify which contract clauses describe the amendments or extensions.
- Enclose all documents (e.g. a contract addendum) that refer to these clauses.
- Complete line 28.

Contract clauses: ..... 15a

Is the contract a blanket order under which subcontracts (e.g. purchase orders) will be entered into at a later date? ..... 16  Yes  No

If you answered **yes**, specify which contract clauses refer to the subcontracts. .... 16a



Follow these instructions to complete the table below.

- In columns A and B, enter the name and, if applicable, the NEQ of all stakeholders, subcontractors and parties to the contract.
- For each party to the contract, enter in column C the amounts in the budget that the party expects to pay the university entity under the contract.
- For each stakeholder and subcontractor, enter in column C the amounts in the budget that the stakeholder or subcontractor expects to receive to carry out work under the contract.

A		B	C
Name of stakeholder, subcontractor or party to the contract		NEQ	Amount
17	1.		
	2.		
	3.		
	4.		
	5.		

Enter the period in which the research work was carried out and specify which contract clauses mention that period.

Start date of work   End date of work

Contract clauses: .....

Does the contract establish or ensure the continuation of a research chair? .....   Yes  No

If you answered **yes**, specify which contract clauses describe the terms of the chair.....

Do the contract terms provide that specific scientific research and experimental development (R&D) work will be carried out by the research entity as part of the chair's activities? .....   Yes  No

If you answered **yes**, specify which contract clauses describe these terms. ....

Do the contract terms specify that the research entity has to carry out R&D work in Québec for a taxpayer that operates their business in Canada? .....   Yes  No

If you answered **yes**, specify which contract clauses describe these terms. ....

Provide information about each project under the contract and specify which contract clauses describe the project. You must show, in particular, how the research project concerns the taxpayer's business. If there is more than one eligible research entity, provide information on the work done by each entity.

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Describe how the taxpayer benefits from the R&D activities under the contract (e.g. gets reports, has rights to the project results, holds a license or an option to sign a license) and specify which contract clauses are concerned.

22 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Provide the name of the principal investigator, if the contract mentions one, and specify which contract clauses concern the investigator.

Name of principal investigator: 23 \_\_\_\_\_ Contract clauses: 23a \_\_\_\_\_

Does the contract provide that the taxpayer can immediately terminate the contract if the principal investigator leaves for whatever reason? ..... 23b  Yes  No

Does the principal investigator have a joint obligation with the research entity to carry out the research work? ..... 23c  Yes  No

**4 Information about the qualified expenditures incurred under the contract**

Qualified expenditures are expenditures with regard to which the tax credit for university research or research carried out by a public research centre or a research consortium can be claimed.

Did the research entity incur the expenditures under the contract in Québec for a taxpayer that operates their business in Canada? ..... 24  Yes  No

If you answered **yes**, specify which contract clauses describe the terms. .... 24a \_\_\_\_\_

Is the taxpayer’s contribution to the research project limited to cash payments? ..... 25  Yes  No

If you answered **yes**, specify which contract clauses describe the payments. .... 25a \_\_\_\_\_

If you answered **no**, specify how the expenditures were paid and give the relevant contract clauses.

25b \_\_\_\_\_

Enter each cash payment made under the contract and specify which contract clauses are concerned.

A Cash payment		B Contract clauses
26	1.	
	2.	
	3.	
	4.	
	5.	



Enter all sources of financing, assistance and contributions received by the taxpayer that were used to pay, whether in whole or in part, the consideration related to the contract.

	<b>A</b> Source of financing, assistance or contribution	<b>B</b> Amount
27 1.		
2.		
3.		
4.		
5.		

Were the expenditures incurred after the contract was amended or extended? ..... 28  Yes  No

If you answered **yes**, provide a new revenue and expenditure budget that contains the following information:

- a description and the amount of each expenditure (including amounts paid as bursaries and scholarships and amounts paid to subcontractors);
- the total expenditures in respect of which the taxpayer is claiming the tax credit;
- the proportion of expenditures that is allocated to each research entity (if there is more than one research entity that is a party to the contract).

