

Co-operative Education Tax Credit

and the

Co-op Graduates Hiring Incentive

Under the Co-op Education & Apprenticeship Tax Credit Program

Procedures Manual

This manual is designed to help applicants, post-secondary institutions and employers to understand the Co-operative Education Tax Credit and the Co-op Graduates Hiring Incentive, and how to apply for the benefits. These procedures may change without notice.

Contents

Chapter 1: Introduction

Chapter 2: How the CETC Works

Chapter 3: Eligibility

Chapter 4: Time Limitations

Chapter 5: Co-op Graduates Hiring Incentive (COG-HI)

Chapter 6: Further Information

Appendices

Appendix 1: Application for Work Placement Permit

Appendix 2: Work Placement Permit

Appendix 3: Proof of Completed Work Placement

Appendix 4: Proof of Credit Form

Appendix 5: Co-op Graduates Hiring Incentive Application Form

Co-operative Education Tax Credit (CETC)

Chapter 1: Introduction

General

This Procedures Manual is designed to help with the understanding of the mechanics of the Co-operative Education Tax Credit (CETC) and the Co-op Graduates Hiring Incentive (COG-HI), ranging from a conceptual overview to the instructions and requirements for the completion of each form.

The Procedures Manual is aimed at co-operative education program coordinators at post-secondary institutions, employers, staff and graduates that might assist any of these groups in completing applications for the CETC and the COG-HI. The Manual is technical in nature, and should help to answer questions regarding the processes required to apply for and receive the benefits of the CETC and COG-HI.

The information in this manual does not supersede the Co-operative Education Tax Credit Regulation (54/2004), or the amended CETC Regulation (17/2007) approved by the Government of Manitoba.

Conceptual Overview of the CETC

The CETC was first announced in the 2003 Provincial Budget and is designed to provide training and work experience for students to help create more employment opportunities through co-operative education work placements. The program is also designed to retain educated workers in Manitoba, and to attract new workers to the province.

The CETC benefit provides a 10 per cent tax credit of up to a maximum of \$1,000 per student that will help to encourage employers to provide a work placement for co-op education students. The CETC is a benefit that is given to employers through the tax system. It does not provide a cash benefit or a tax benefit directly to students; students benefit through the employer receiving additional tax benefits for hiring co-operative education students.

Co-operative education programs formally integrate academic studies with work experience. Academic work is alternated with on-the-job experience in private sector businesses, industries or governments as approved by co-operative educational institutions.

Eligible post-secondary institutions include any public or private post-secondary institution that offers a co-operative education program that meets the requirements of the CETC, defined later. Eligible students are, accordingly, students enrolled in those programs. An eligible employer is one that employs a student in a qualifying work placement.

In the 2006 Provincial Budget, the Government announced that the CETC would be expanded to include private companies, co-operatives, Crown corporations, municipally-owned businesses, not-for-profit organizations, unincorporated employers, and to corporations and other organizations that are exempt from income tax.

The Council on Post-Secondary Education (COPSE) works with Manitoba Finance on the administration of the CETC program. COPSE as a body concerned with post-secondary education ensures that the co-operative education program applying for the tax credit meets the educational goals of the tax credit. Manitoba Finance manages the taxation elements of the program.

Organization of this Procedures Manual

This Manual is organized in six chapters, including this Introduction. Chapter 2 describes in broad terms the steps required to apply for the benefit, complete and route the forms to the proper places, and how the credit is received. Chapter 3 describes in detail the eligibility requirements and limitations of the program for post-secondary institutions, students and for employers. Chapter 4 provides

information about the annual nature of the benefit, and the requirement to reapply in future years. Chapter 5 provides information on the eligibility requirements and application procedures for the COG-HI. Chapter 6 outlines other places where further information is available, including contact information.

A series of appendixes are included that provides detailed descriptions of the processes and the information required for each form.

Chapter 2: How the CETC Works

General Overview of the Process

Applying for the CETC is formally initiated by a co-operative education program offered at a post-secondary institution. The employer does not initiate the process because the first order of business is to establish that the co-operative education program in question is eligible. Eligibility is described in detail in Chapter 3.

Applications are made by individual co-operative programs, and not by institution. This means that a post-secondary institution offering 10 co-operative education programs must apply separately for each co-op program. This will allow COPSE to determine whether or not each co-operative education program meets the criteria. Additionally, individual program applications ensure stronger accountability.

Step-by-Step Process

Step 1: The post-secondary education institution completes the **Application for Work Placement Permit** (see Appendix 1 for a detailed description of this form and how to complete it). The completed Application for Work Placement Permit is sent to the Council on Post-Secondary Education (COPSE) – address included on the form.

Step 2: COPSE reviews the application and ensures that the co-operative education program meets the educational requirements of the tax credit, as laid out in the Regulation. Once COPSE is satisfied that the criteria are met, COPSE completes a **Work Placement Permit** form (see Appendix 2 for a sample of this form), including assigning a Certificate Number to the co-operative education program making the application.

The Certificate Number is a number assigned to individual Work Placement Permits and rises arithmetically from 0001 onwards. Each co-operative education program that applies to the CETC program is assigned a unique Certificate Number – which remains with that program as long as requests are received for additional work placements. This allows Proof of Completed Work Placement Forms, which are assigned to individual placements (i.e. students), to be traced back to Work Placement Permits. This is done for audit purposes.

Once the Work Placement Permit form is completed, the original is mailed to the co-operative education contact listed on the form for retention of records. COPSE will keep a copy of the form on file.

Step 3: Upon receipt of the approved Work Placement Permit form, a co-operative education program can begin to generate the **Proof of Completed Work Placement** form (See Appendix 3).

Part 1 of the form is completed by the post-secondary education institution prior to or at the commencement of the work placement. The form is sent to the employer for further action.

Part 2 of the form is completed by the employer at the end of the work placement.

Part 3 of the form is completed by the student at the end of the work placement. This section provides information as to previous enrollment in co-operative education programs. This information is required because the CETC limits the eligibility of students to a lifetime maximum of five (5) work placements where the CETC benefit is provided. This is explained in greater detail in Chapter 3 of this Manual.

Part 4 of the Proof of Completed Work Placement form is completed by the co-operative education program once Parts 1 through 3 have been completed. This provides assurances that all requirements of the institution and the co-operative education program for completion of the work placement have been fully satisfied and that as a result of the completion of this work placement, credit will be granted towards the student's degree, certificate, or diploma.

It is acknowledged that not all students will complete the requirements of any program of study, or that a student could be fired from a work placement, and that this is not the fault of the institution or of the employer. Where a student does not fully satisfy the requirements of the co-operative education program and thus will not be granted academic credit towards the degree, certificate, or diploma, signatories are asked to NOT sign the form, and instead note in the margin of the form, or on a separate piece of paper, the reasons why the student will not be granted academic credit. In accordance with the *Co-operative Education Tax Credit Regulation* (Regulation 54/2004), and the *Co-operative Education Tax Credit Regulation* (Amendment 17/2007), Manitoba Finance will then deal with the issue on an exception basis, and determine if the tax credit should be granted to the employer.

Once the Proof of Completed Work Placement form has been completed, it is to be mailed to the Manitoba Tax Assistance Office. The address is on the form.

Step 4: Once the Proof of Completed Work Placement form is received by the Manitoba Tax Assistance Office, and Manitoba Finance is satisfied that everything is in order, a **Proof of Credit** form is issued to the employer (see Appendix 4 for a sample of this form).

This form is to be included with the employer's corporate income tax return filed for the year in which the credit was earned in Manitoba. Co-operative education programs and students do not need to concern themselves about this form as it is a matter between the employer and Manitoba Finance.

Chapter 3: Eligibility

General

Eligibility is governed by the regulation authorizing the CETC (the Co-operative Education Tax Credit Regulation), available at www.copse.mb.ca, following the links to the CETC page.

The Co-operative Education Tax Credit Regulation (54/2004) is also available on the Government of Manitoba website: <http://web2.gov.mb.ca/laws/regs/2004/pdf/054-i010.04.pdf>. The CETC Regulation was amended in 2007 and is available at the COPSE website above, as well as on the Government of Manitoba website: <http://web2.gov.mb.ca/laws/regs/2007/pdf/017-i010.07.pdf>.

The CETC provides a tax credit benefit to employers only. Thus, eligibility for the benefit primarily refers to the employer. However, eligibility can also refer to the institution, co-operative education program and to the student for the purposes of the processes related to the CETC. This is explained in turn below.

Eligibility of Post-Secondary Institution

For an employer to be eligible for the CETC benefit, the post-secondary institution offering the co-operative education program must hold a work placement permit issued by the Minister of Finance or his or her authorized agent (i.e. the Council on Post-Secondary Education). Such an institution, for the purposes of the CETC only, is considered an “approved institution.”

A post-secondary education institution can be one that is designated as public or private, and can be located anywhere in the world. Once the institutional and program conditions have been met, an employer’s eligibility for the CETC benefit is attached to the eligibility of the employer itself, and to the work primarily being conducted in Manitoba.

Eligibility of Co-operative Education Program

For the purposes of the CETC, a co-operative education program means a program or a course of study that formally integrates students’ academic studies with work placements. As noted above, the co-operative education program must be offered by an approved post-secondary institution.

However, for an employer to be eligible for the CETC benefit, the co-operative education program the employer is participating in must meet certain criteria. These criteria include:

- (1) accreditation with the Canadian Association for Co-operative Education (for more information, see www.cafce.ca), or, if not accredited by CAFCE,
- (2) meeting the following requirements:
 - has been developed or approved by an approved institution
 - satisfies the conditions or restrictions, if any, imposed by the minister under the institution’s work placement permit
 - is for a term of at least 10 consecutive weeks
 - the student is employed by the employer on a full-time basis throughout the term of the work placement
 - the student is paid for work performed under the work placement
 - the student is required to engage in productive work, and not just observe work of others
 - the student’s work is performed primarily in Manitoba for an employer who is resident in Manitoba or has a permanent establishment in Manitoba. While an employer may send a student out of the province for training, for example, that student is expected to conduct a substantial (i.e. nearly all) amount of the work within the geographical boundaries of Manitoba.
 - the institution is satisfied that most of the student’s work will provide training or work experience that is directly related to and reinforces the goals of the co-operative education program
 - satisfactory completion of the work placement will earn the student a credit towards his or her degree or other certification in the co-operative education program
 - the time spent in periods of work experience is at least 20% of the time spent in academic study.

Eligibility of Student

For the most part, a student is eligible for the program so long as he or she is enrolled in an eligible co-operative education program offered by an approved institution.

While there is no limit on the number of work placements that a student may have in co-operative education programming, there is a limit on the number of those work placements for which the CETC can be claimed.

The maximum lifetime number of work placements per individual student for which the CETC benefit can be claimed is five (5). That is to say, for each individual student, no more than five work placements, regardless of whether or not there are different employers, can be claimed for the purposes of the CETC. If a student has 100 work placements in one or more co-operative education program(s), then for only five of those could the CETC be claimed by employers.

Eligibility of Employer

A “employer” is defined by the CETC regulation as a taxpayer or partnership that employs a student in a qualifying work placement. A “qualifying work placement” means a work placement that meets the requirements set above (see the discussion “Eligibility of Co-operative Education Program,” above).

Most Manitoba employers are eligible for the CETC including private companies, co-operatives, Crown Corporations, municipally-owned businesses, not-for-profit organizations, unincorporated employers, and corporations and other organizations exempt from income tax.

Chapter 4: Time Limitations

General

Because the CETC provides a tax credit based on wages paid in individual work placements, it is necessary for post-secondary institutions to reapply for the credit at the beginning of April of each year. Manitoba Finance requires that co-operative education programs reapply in each fiscal year (the Government of Manitoba’s fiscal year is from April 1 to March 31).

Processes for Reapplying

It is acknowledged that the process for reapplication could potentially be cumbersome.

Co-operative education programs which already have been approved for the CETC in a given fiscal year, but are not making any other changes to their application forms may contact the Council on Post-Secondary Education by regular mail or by e-mail to request additional work placements. Institutions must cite the original Certificate Number that appears on the initial Work Placement Permit to allow for complete records keeping.

The request must be made by e-mail or regular mail to allow for an auditable record of the request. Telephone requests cannot be approved. Once an e-mail or regular mail request is received, a revised Work Placement Permit with the same Certificate Number will be issued as per the normal process.

Institutions that are reapplying for the CETC in a new fiscal year and had been approved in a previous fiscal year for the same program, and are not making any other changes except to ask for placements in the new fiscal year may contact the Council on Post-Secondary Education by regular mail or by e-mail to request additional placements.

The request must be made by e-mail or regular mail to allow for an auditable record of the request. Telephone requests cannot be approved. Once an e-mail or regular mail request is received, a new Work Placement Permit will be issued as per the normal process.

Institutions and co-operative education programs that have not previously applied for the CETC must follow the normal process outlined in Chapter 2 of this manual.

Co-op Graduates Hiring Incentive (COG-HI)

Chapter 5: Co-op Graduates Hiring Incentive

General Overview

In March 2006, the Government introduced the Co-op Graduates Hiring Incentive (COG-HI) for employers who hire recent co-operative education graduates to work in Manitoba at a job related to their studies.

For purposes of the COG-HI, an “employer” is defined by the CETC Regulation (17/2007) as a taxpayer or partnership that employs a qualifying graduate for a period of qualifying employment. A “qualifying graduate” means a person who has received a diploma or certificate of completion for completing a co-operative education program.

Employer Eligibility

Employers may be eligible for a benefit to hire and retain, in full-time employment, students who graduated after March 6, 2006 from a recognized post-secondary co-operative education program in a field of study related to the employment. The benefit totals 5% of wages and salaries paid to the graduate net of other government assistance received in support of that position, after the first consecutive 12 months of qualifying employment, and again after the second, immediately following 12 months of qualifying employment to a maximum of \$2,500 for each year where the employment commences within 18 months of graduation.

To be eligible for the COG-HI benefit, the employer must meet certain criteria. These criteria include:

- the graduate is employed in a permanent position, and not in a position for a specified term or completion of a specified task or project
- the employment is full-time (at least 35 hours per week)
- the work is to be performed primarily in Manitoba for an employer who is resident in Manitoba or has a permanent establishment in Manitoba
- the work is closely related to the subject matter of the co-operative education program completed by the graduate, or requires skill and knowledge acquired in that program, and
- the period of employment begins at the beginning of a pay period that begins
 - within 18 months after the graduate completed the co-operative education program, if the employer has not claimed a credit under subsection 10.1(5) of the Act for a previous period of employment in relation to that graduate, or
 - immediately after the end of the previous period of employment for which the employer has claimed a credit under 10.1(5) of the Act in relation to that graduate

There is no limit on the number of graduates hired for whom employers may claim the credit. However, a graduate is limited to two one-year periods of employment under this program.

As with the CETC program, eligible employers include corporations, Crown and municipal corporations, non-profit agencies and unincorporated professionals.

How the COG-HI Works

To qualify for the COG-HI, the employer must first receive a completed **Graduand's Certificate** certifying that the potential employee has completed all requirements of the CETC program, and has either graduated or is expected to graduate from the program. The Certificate is issued by the institution that houses the CETC program, and will include the Work Placement Permit number assigned by COPSE and the signature of the CETC program coordinator or authorized signing officer.

As noted, employers may be eligible for the COG-HI provided they hire a student within 18 months after the CETC program completion date, or the graduation date (whichever is later). In addition, employers are required to document the graduate's employment and provide a copy of the Graduand's Certificate. Employers may also be required to detail the employee's job description so the relevance of the employment to the CETC program of study can be verified.

Once a co-operative education program graduate has been hired, the employer must wait until the first full year of employment is completed before claiming the COG-HI benefit. At that time, the employer should complete the **Co-op Graduates Hiring Incentive Application Form** (see Appendix 5) and forward to the Manitoba Tax Assistance Office.

Part 1 of the form is completed by the employer certifying that the employee has graduated from a recognized co-operative education program.

Part 2 of the form is completed by the employer with specific information required for taxation purposes.

Part 3 of the form is completed by the employer at the end of the first qualifying period of employment.

Part 4 of the form is completed by the employer at the end of the second qualifying period of employment. This may be completed on a photocopy of Parts 1-3 at the end of the second period of employment.

The COG-HI Application form must be accompanied by a copy of the Graduand's Certificate.

If the employer changes or the graduate moves to another employer after the first year, a new application form will be required.

Chapter 6: Further Information

Contact information

The forms include contact information for both COPSE and Manitoba Finance.

Information is also available at:

Council on Post-Secondary Education (COPSE) 410-330 Portage Avenue Winnipeg MB R3C 0C4 Phone: (204) 945-1833 Fax : (204) 945-1841 E-mail : info@copse.mb.ca	Manitoba Tax Assistance Office c/o 809-386 Broadway Avenue Winnipeg, MB R3C 3R6 Phone: (204) 948-2115 or 1-800-782-0771 outside Winnipeg Fax: (204) 948-2263
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This contact information could change without notice.

Websites

- COPSE CETC Website:

This website has supporting documentation, including frequently asked questions (FAQ) about the CETC and COG-HI, electronic forms (MS Word-compatible), links to the CETC regulation and amended regulation, a brochure, and an electronic version (PDF) of this Procedures Manual. Council on Post-Secondary Education website: www.copse.mb.ca.

The Co-operative Education Tax Credit Regulation (54/2004) is also available on the Government of Manitoba website: <http://web2.gov.mb.ca/laws/regs/2004/pdf/054-i010.04.pdf>. The amended CETC regulation (17/2007) is available at <http://web2.gov.mb.ca/laws/regs/2007/index.php>.

- Manitoba Finance CETC/COG-HI website: <http://www.gov.mb.ca/finance/fedprov/cooptaxcredit.html>
- Manitoba Government website: <http://www.gov.mb.ca/business/cetc.html>

These websites provides general information about the CETC and the COG-HI, and have links to additional taxation information and assistance.

**Cooperative Education Tax Credit (CETC)
APPLICATION FOR WORK PLACEMENT PERMIT**

Under the Co-op Education & Apprenticeship Tax Credit program
Section 10.1 of *The Income Tax Act (Manitoba)*

THIS APPENDIX PROVIDES DETAILED INFORMATION AS TO HOW TO COMPLETE THIS FORM IN BLUE TEXT.

AN ELECTRONIC VERSION OF THIS FORM IS AVAILABLE AT WWW.COPSE.MB.CA, OR BY CONTACTING COPSE (INFORMATION SHOWN ON FORM, BELOW).

Identify institution of advanced education ("the Institution") offering the Program for credit.	
	Name of the Institution: NAME OF POST-SECONDARY INSTITUTION OFFERING THE CO-OPERATIVE EDUCATION PROGRAM
	Address ADDRESS OF THE POST-SECONDARY INSTITUTION OFFERING THE CO-OPERATIVE EDUCATION PROGRAM
	Phone: SELF EXPLANATORY Fax: SELF EXPLANATORY
	e-mail OF THE CONTACT PERSON FOR THE CO-OP ED PROGRAM
Identify work placement program applying for permit ("the Program")	
	Name of the Program: NAME OF THE CO-OP ED PROGRAM APPLYING FOR THE BENEFIT
	Address ADDRESS OF THE MAIN OFFICE CO-OP ED PROGRAM APPLYING FOR THE BENEFIT
	Phone: SELF EXPLANATORY Fax: SELF EXPLANATORY
	e-mail OF THE CONTACT PERSON FOR THE CO-OP ED PROGRAM, IF DIFFERENT
3.	Degree/certificate/qualification granted by the Program WHAT CREDENTIAL DOES A STUDENT GET IF SUCCESSFULLY COMPLETES?
4.	Total number of students enrolled in Program: THIS IS ALL STUDENTS IN THE PROGRAM, NOT JUST THOSE WHO WILL GET PLACES IN THE TAX CREDIT PROGRAM. THIS GIVES GOVERNMENT A SENSE OF THE VOLUME
5.	Brief statement of purpose/academic goals of the Program. THIS IS A DESCRIPTION OF THE CO-OP ED PROGRAM. IT CAN BE THE COURSE DESCRIPTION OF THE PROGRAM FROM THE CALENDAR, BUT IT SHOULD BE INCLUDED HERE AND NOT JUST REFERENCED... COPSE MAY NOT HAVE ACCESS TO COURSE CALENDARS FROM POST-SECONDARY INSTITUTIONS OUTSIDE OF MANITOBA.
6.	Number of co-operative work placements planned by the Program over the coming 12 months. THIS IS THE NUMBER OF PLACES THAT THE PROGRAM IS SEEKING FOR THE TAX CREDIT – THE WORK PLACEMENT PERMIT WILL CONSIDER THIS NUMBER WHEN ASSIGNING PLACES AND SERIAL NUMBERS FOR THE TAX CREDIT. IT IS ESSENTIAL THAT A NUMBER IS PROVIDED. BECAUSE ADDITIONAL PLACES CAN BE PROVIDED, AN ESTIMATE OF THE NUMBER OF PLACES REQUIRED UNTIL THE END OF MARCH (THE END OF THE CURRENT FISCAL YEAR) IS SUFFICIENT. THIS INFORMATION, ALONG WITH THAT IN #4, ABOVE, HELPS GOVERNMENT TO ESTIMATE THE TAKEUP OF THE PROGRAM.

Eligibility of the Program to participate in the CETC

7. Is the Program certified as a Cooperative Education Program by the Canadian Association for Cooperative Education (CAFCE)?

YES. Registration N^o _____ (Proceed to Question 8.)

NO. (Indicate how the Program nevertheless meets each of the following criteria)

Complete this section only if Program is not certified by CAFCE	Each work situation is developed and/or approved by the co-operative educational institution as a suitable learning situation.
	NOT ALL PROGRAMS THAT ARE MEMBERS WITH CAFCE HAVE A REGISTRATION NUMBER. IN THIS CASE, SIMPLY CHECK YES AND LEAVE THE REGISTRATION NUMBER BLANK
	The student is engaged in productive work rather than merely observing.
	THOSE PROGRAMS THAT INDICATE "NO" ARE REQUIRED TO COMPLETE EACH BOX ON THIS PAGE.
	The student receives remuneration for the work performed.
	FOR THOSE PROGRAMS THAT INDICATE "NO", CHECKING EACH BOX AND PROVIDING A BRIEF DESCRIPTION OF HOW THE PROGRAM MEETS THE CRITERIA IS MANDATORY.
	The student's progress on the job is monitored by the co-operative education institution.
	The student's performance on the job is supervised and evaluated by the employer.
The time spent in periods of work experience makes up at least twenty percent (20%) of the time spent in academic study.	
NOTE THAT THIS IS LOWER THAN THE CAFCE REQUIREMENT OF 30%.	
Provide calculated percentage:	
Comments on the Program's meeting of eligibility criteria:	
THIS SPACE CAN BE USED FOR GENERAL COMMENTS ON HOW THE CRITERIA ARE MET	

Provide details about the work placement monitoring system put in place by the Program:	
8a.	How will remuneration of co-op students be monitored? DIFFERENT INSTITUTIONS DO THIS IN DIFFERENT WAYS. A BRIEF DESCRIPTION OF HOW THIS IS DONE IS REQUIRED. INSTITUTIONS ARE NOT REQUIRED TO INITIATE A STANDARDIZED PROCESS, BUT TO REPORT ON HOW THEY KNOW A STUDENT GETS PAID.
8b.	How will attendance of students at the workplace of the co-op placement be monitored? THIS IS SIMILAR TO #8a, ABOVE – SIMPLY PROVIDE A DESCRIPTION
8c.	How will the quality of work performed by the co-op students be monitored? THIS IS SIMILAR TO #8a, ABOVE – SIMPLY PROVIDE A DESCRIPTION
8d.	How will the relevance (to the educational goals of the Program) of work performed during co-op placements be guaranteed? THIS IS SIMILAR TO #8a, ABOVE – SIMPLY PROVIDE A DESCRIPTION
8e	Other details of placement monitoring and liaison with employers (corporations hosting work placements). AS REQUIRED
Details of primary program official(s) responsible for monitoring co-op work placements of the Program and liaising with employers (corporations hosting placements). NAME(S) OF THE CO-OP EDUCATION COORDINATORS OR INSTRUCTORS THAT ARE RESPONSIBLE FOR LIAISING WITH WORK PLACEMENTS/EMPLOYERS	
Name	Name
Position	Position
Direct Phone	Direct Phone
e-mail	e-mail
Comment	Comment
9.	How will businesses be recruited to host co-op placements? A BRIEF DESCRIPTION ABOUT HOW NEW EMPLOTTERS ARE RECRUITED WILL SUFFICE
10.	Based on past experience, if applicable, what types of businesses host placements for this program? THIS PROVIDES GENERAL BACKGROUND INFORMATION USEFUL FOR TAX CREDIT EVALUATION

Undertakings by the Program and the Institution, and Authorised Signatures:	
A.	The Program undertakes to liaise with host employers and ensure that monitoring of work placements is complete and correct for the purposes of CETC. (Initial here)
B.	For each work placement, the Program undertakes to fill out relevant portions of the Proof of Completed Work Placement forms as required for the tax credit, , in numbers not to exceed placements approved by the Minister. (Initial here)
C.	The Program undertakes to provide the Manitoba Government, on request, with information on work placements facilitated by CETC both during and after the placements. (Initial here)
D.	<p>Signature of Program Director: I certify that I am an authorized signing officer of the above named Program and that the information given in this declaration is, to the best of my knowledge, true, correct and complete. I also confirm that I will furnish upon request such additional information as deemed necessary to facilitate the processing of this application.</p> <p>NOTE THAT THE NOMINCLATURE FOR THE POSITION IS LESS IMPORTANT THAN THE FACT THAT THIS PERSON IS DIRECTLY RELATED TO THE CO-OP ED PROGRAM. THE POSITION COULD BE TITLED A COORDINATOR, CHAIR, INSTRUCTOR, ETC.</p> <p>_____ Name</p> <p>_____ Position</p> <p>_____ Signature</p> <p>_____ Date</p>
E.	<p>Signature of Dean or other official authorised to sign on behalf of the Institution. I certify that I am an authorized signing officer of the above named Institution and that the information given in this declaration is, to the best of my knowledge, true, correct and complete.</p> <p>NOTE THAT THE NOMINCLATURE FOR THE POSITION IS LESS IMPORTANT THAN THE FACT THAT THIS PERSON IS AUTHORISED TO SIGN ON BEHALF OF THE INSTITUTION. THE POSITION COULD BE TITLED A DEAN, DIRECTOR, CHAIR, ETC.</p> <p>_____ Name</p> <p>_____ Position</p> <p>_____ Signature</p> <p>_____ Date</p>

This information is being collected in accordance with section 10.1 of *The Income Tax Act (Manitoba)*. Pursuant to *The Freedom of Information and Protection of Privacy Act*, the information shall only be used and disclosed as necessary for the purpose of administering the Co-op Education & Apprenticeship Tax Credit program. If you have questions about this form, contact the COPSE official whose contact information is given below.

<p><i>Send completed form to:</i> Policy Analyst Council on Post-Secondary Education (COPSE) 410-330 Portage Avenue Winnipeg MB R3C 0C4 (204) 945-0746 - voice (204) 945-1841 - fax Kim.Browning@gov.mb.ca www.copse.mb.ca</p>	<p>Successful applicant programs will receive an information kit and a "CETC Work Placement Permit" authorising them to issue "Proof of Completed Work Placement" forms, up to a specified number.</p>
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It is an offence knowingly to make false statements under the Manitoba Income Tax Act.



Co-Operative Education Tax Credit (CETC)

WORK PLACEMENT PERMIT

Under the Co-op Education & Apprenticeship Tax Credit program
Section 10.1 of *The Income Tax Act (Manitoba)*

Certificate #:	Date of Issue:	Expiry Date:
GENERATED BY COPSE	GENERATED BY COPSE	GENERATED BY COPSE – ALWAYS A GOVERNMENT FISCAL YEAR END

Name of Institution operating the Co-operative Education Program ("the Program") THIS SECTION FILLED IN BY COPSE
Name of Co-operative Education Program THIS SECTION FILLED IN BY COPSE

Based on information provided by the Program on an application dated BASED ON APPLICATION, the Minister of Advanced Education and Literacy for Manitoba hereby authorises the Program to issue the Proof of Completed Work Placement forms referred to in the Section 4 of the CETC Regulation under Section 10.1 of *The Income Tax Act, Manitoba*, on a form authorized by the Minister, subject to the following conditions:

Maximum number of qualifying work placements to be approved for CETC.	BASED ON REQUEST
Approved Serial Numbers:	THIS SECTION COMPLETED BY MANITOBA FINANCE
Note: this Permit <input type="checkbox"/> augments <input type="checkbox"/> replaces & supercedes [check one] the number of work placements approved on any unexpired Work Placements Permits previously issued to the Program.	
Additional conditions: NUMBER OF PLACEMENTS BASED ON REQUEST authorized for the GOVERNMENT FISCAL YEAR END GENERATED BY COPSE for this program. Additional spaces can be provided upon request.	

Authorised Signatures

Proposed by:	Authorised by:	Approved by:
AUTHORISED COPSE STAFF	AUTHORISED COPSE STAFF	AUTHORISED COPSE STAFF
Date	Date	Date
COMPLETED BY COPSE	COMPLETED BY COPSE	COMPLETED BY COPSE

<p><i>For further enquiries, contact:</i> Policy Analyst Council on Post-Secondary Education (COPSE) 410-330 Portage Avenue Winnipeg MB R3C 0C4 (204) 945-0746 - voice (204) 945-1841 - fax Kim.Browning@gov.mb.ca www.copse.mb.ca</p>	<p><i>This form should be retained by the Program.</i> To obtain authorisation to issue CETC Claim Forms in numbers exceeding authorisation above or in time-frames outside those authorised above, the Program should submit an additional Application for Work Placement Permit. Nothing in the issuance of this form constitutes, or may be presented as, approval or endorsement by the Manitoba Government of any aspect of the Institution or its co-op education program.</p>
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Co-operative Education Tax Credit (CETC) PROOF OF COMPLETED WORK PLACEMENT

Under the Co-op Education & Apprenticeship Tax Credit program
Section 10.1 of *The Income Tax Act (Manitoba)*

PART I: PRE-APPROVAL OF WORK PLACEMENT
*To be completed by Program or Institution
and forwarded to employer before placement begins.*

A: Certificate # of authorising Work Placement Permit	B: Serial # of Proof of Completed Work Placement: <i>To be assigned by Manitoba Finance</i>	Date of Issue of this pre-approval:

This certifies that the work placement detailed below

- 1 is a qualifying work placement under CETC and under Section 10.1 of *The Income Tax Act (Manitoba)*;
- 2 meets the conditions specified by the Minister on the Work Placement Permit identified in Box A above;
- 3 when completed will result in a credit towards the degree, certificate, or diploma of the student identified hereunder.

Identify Institution and Program		
Name of Authorising Institution		
Name of the Co-operative Education Program		
Identify employer hosting work placement ("the Employer")		
Employer Name		
Identify student in the work placement ("the Student")		
Name		
Permanent Address		
Phone	e-mail	
Address during the work placement (if different)		
Details of the planned work placement from the Program's records		
Duration of work placement:	from	Through
Location(s) where work will be carried out during work placement: <i>(Note statutory requirement work must be performed primarily in Manitoba.)</i>		
Number of <i>previous</i> CETC-funded work placements through this Co-op Education Program completed by this student. <i>(Note statutory lifetime limit of 5 placements per student for CETC.)</i>		

PART II: TO BE COMPLETED BY EMPLOYER at end of work placement

Employer details and details of the work placement from the Employer's records	
E M P L O Y E R	Employer Name <i>(Registered corporate name or individual's name as used for income tax purposes)</i>
	Operating Name
	Check one: Employer Type: Incorporated <input type="checkbox"/> Complete (A) or Unincorporated <input type="checkbox"/> Complete (B)
	(A) Corporate Employer – Business # (9 digit) Year End Date Taxable Corporation <input type="checkbox"/> OR Exempt under Section 149 Income Tax Act <input type="checkbox"/> If exempt indicate category (e.g. municipal, crown, non-profit etc.):
	(B) Individual (unincorporated) Employer – SIN
	Mailing Address
	Postal Code
	Name of Contact <i>(tax or accounting department)</i>
	Position
	Contact's Phone
Email	
S T U D E N T	Student Name
	SIN
	Duration of work placement
	from
	through
	Location(s) where work was carried out during work placement:
	Explain any discrepancy in duration or location compared to plan described above by Program:
	Amount of salary & wages paid to the student for this work placement only*
	\$
	LESS: amount of any other government assistance received or receivable *
\$	
Net Eligible Salary & Wages:	
\$	
*Explain amounts included or excluded from remuneration above.	
Certification by Official of the Employer	
Signature of Authorized Signing Officer: I certify that I am an authorized signing officer of the above employer and that the information given in this declaration is, to the best of my knowledge, true, correct and complete. I also confirm that I will furnish upon request such additional information as may be required for the processing of this application and the administration of the Co-op Education & Apprenticeship Tax Credit program.	
Name _____	Position _____
Signature _____	Date _____

PART III: TO BE COMPLETED BY STUDENT at end of work placement

I hereby certify that I am the student enrolled in the program described above, that I completed the work placement about which details are given above, and that the information given in the above statements about the work placement are, to the best of my knowledge, true, correct, and complete. I hereby authorize use and transmission of this information as required for administration of the Co-op Education & Apprenticeship Tax Credit program.
I have previously enrolled in a co-operative education program <i>other than</i> the one in which I am currently enrolled. No <input type="checkbox"/> Yes <input type="checkbox"/> If yes, give particulars: Institution _____ Year(s) _____ Program Name: _____
Signature _____ Date _____

It is an offence knowingly to make false statements under the Manitoba Income Tax Act. This information is being collected in accordance with section 10.1 of *The Income Tax Act (Manitoba)*. Pursuant to *The Freedom of Information and Protection of Privacy Act*, the information shall only be used and disclosed as necessary for the purpose of administering the Co-op Education & Apprenticeship Tax Credit program. If you have questions about this form, contact the official whose contact information is given below.

Policy Analyst Council on Post-Secondary Education (COPSE) 410-330 Portage Avenue Winnipeg MB R3C 0C4 (204) 945-0746 - voice (204) 945-1841 - fax Kim.Browning@copse.mb.ca www.copse.mb.ca	After Parts II & III have been completed and signed by the Employer and the Student, respectively, this form must be returned to the issuing co-op program or institution. A <i>Proof of Credit</i> will be issued to the Employer, which certificate must be filed with the income tax form for the tax year in which this co-op placement ended.
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PART IV: TO BE COMPLETED BY PROGRAM OR INSTITUTION
 after Parts I through III have been completed and signed

Certification by Officials of Institution and Program	
This certifies that all requirements by the Institution and by the Program for completion of the work placement have been fully satisfied and that as a result of the completion of this work placement, credit will be granted towards the degree, certificate, or diploma of the student identified above.	
Signature of Program Coordinator or other person responsible for monitoring work placements: I certify that I am an authorized signing officer of the above-named Co-op Education Program and that the information given in this declaration is, to the best of my knowledge, true, correct and complete. I also confirm that I will furnish upon request such additional information as may be deemed necessary to facilitate the processing of this application.	
_____ Name	_____ Position
_____ Signature	_____ Date
Signature of Program Director, Dean, or other official authorised to sign on behalf of the Institution. I certify that I am an authorized signing officer of the above-named Institution and that the information given in this declaration is, to the best of my knowledge, true, correct and complete.	
_____ Name	_____ Position
_____ Signature	_____ Date

Institution returns completed form to:

Manitoba Tax Assistance Office
 809-386 Broadway
 Winnipeg, MB R3C 3R6
 Phone: (204) 948-2115 or
 1-800-782-0771 outside Winnipeg
 Fax: (204) 948-2263

Co-operative Education Tax Credit PROOF OF CREDIT

in accordance with subsections 10.1(4)(a) and 10.1(6)(a) of the Income Tax Act (Manitoba), Serial #	Earned in Taxation Year Ending	Amount of Credit

Based on information provided on the Proof of Completed Work Placement form, the work placement or employment documented on that form is a qualifying work placement or is qualifying employment for the purposes of claiming a Co-operative Education Tax Credit in the amount shown above.

Name of Employer	BN–Corporate Employer or SIN–Unincorporated Employer

Name of Minister or Name & Position of Authorized Official	Signature	Date
Melene Sechman Manager, Manitoba Tax Assistance Office		

**This original must be filed with the Employer’s income tax return
for the year in which the credit was earned.**



Work Placement Ended «WkPlacmntend»
See accompanying letter for filing information.

..... Detach Here

Co-operative Education Tax Credit PROOF OF CREDIT

in accordance with subsections 10.1(4)(a) and 10.1(6)(a) of the Income Tax Act (Manitoba),

Serial #	Earned in Taxation Year Ending	Amount of Credit

Based on information provided on the Proof of Completed Work Placement form, the work placement or employment documented on that form is a qualifying work placement or is qualifying employment for the purposes of claiming a Co-operative Education Tax Credit in the amount shown above.

Name of Employer	BN–Corporate Employer or SIN–Unincorporated Employer

This copy is to be retained by the Employer for its records.





Co-op Graduates Hiring Incentive

Under the **Co-op Education & Apprenticeship Tax Credit** program
in accordance with Section 10.1 of *The Income Tax Act (Manitoba)*

Part 1: Certification of Graduate

(To be completed by Employer based on Graduant's Certificate)

- Certifies that the employee has graduated from a recognized co-operative education program.
- For purposes of claiming this benefit, graduate must provide Graduant's Certificate to employer.
- This application must be accompanied by a copy of the graduate's degree, diploma or certificate.

Program Permit #	Co-operative Education Program	Date of Graduation or course completion

Part 2: Employer Information

(to be completed by Employer)

Employer identification	
Employer Name <i>(Registered corporate name or individual's name as used for income tax purposes)</i>	
Operating Name	
Check one: Employer Type: Incorporated <input type="checkbox"/> Complete (A) or Unincorporated <input type="checkbox"/> Complete (B)	
(A) Corporate Employer – Business # (9 digit)	Year End Date
Taxable Corporation <input type="checkbox"/> OR Exempt under Section 149 Income Tax Act <input type="checkbox"/> If exempt indicate category (e.g. municipal, crown, non-profit etc.):	
(B) Individual (unincorporated) Employer – SIN	
Mailing Address	Postal Code
Name of Contact <i>(tax or accounting department)</i>	Position
Contact's Phone	Email

Forward completed form to:

Manitoba Tax Assistance Office
809-386 Broadway
Winnipeg, MB R3C 3R6
Phone: (204) 948-2115 or
1-800-782-0771 outside Winnipeg
Fax: (204) 948-2263

Office Use Only

Part 3: Employment Information for First Qualifying Period of Employment
(to be completed by Employer at end of first period of employment)

Graduate – Employment Period 1			
Name		First	Last
SIN	Copy of Diploma Attached		<input type="checkbox"/>
Permanent Address			
Phone		e-mail	
Job Description: Are job duties related to training received by the graduate. Yes/No: If no, explain:			
Duration of first period of employment:	from	(year/month/day)	to (year/month/day)
Location(s) where work was carried out during period of employment: (address including prov and country)			
Gross amount of salary & wages paid to the graduate*		\$	
LESS: amount of any other government assistance received or receivable*		\$	
Eligible Salary & Wages:		\$	0.00
*Explain amounts			
Certification by Official of the Employer			
Signature of Authorized Signing Officer: I certify that I am an authorized signing officer of the above employer and that the information given in this declaration is, to the best of my knowledge, true, correct and complete. I also confirm that I will furnish upon request such additional information required to process this application and to provide statistical data.. I hereby authorize using and sharing this information as required to administer the Co-op Education & Apprenticeship Tax Credit program. Name _____ Position _____ Signature _____ Date _____			
Certification by employee (co-op graduate)			
I certify that I completed the period of employment as described above and the information about my employment is true, correct and complete. I authorize the use of this information when required by the Co-op Education and Apprenticeship Tax Credit program. Signature _____ Date _____			

If the employer changes between the first and second employment periods, a new application will be required.

Part 4: Employment Information for Second Qualifying Period of Employment
(to be completed by Employer on a photocopy of Parts 1-3, at end of second period of employment)

Graduate – Employment Period 2			
Duration of second period of employment:	from	(day,mo,year)	to (day,mo,year)
No other changes from period 1 <input type="checkbox"/> OR Yes, changes from period 2 <input type="checkbox"/>			
Explain Changes:			
Gross amount of salary & wages paid to the graduate		\$	
LESS: amount of any other government assistance received or receivable*		\$	
Eligible Salary & Wages:		\$	0.00
*Explain amounts			
Certification by Official of the Employer			
Signature of Authorized Signing Officer: I certify that I am an authorized signing officer of the above employer and that the information given in this declaration is, to the best of my knowledge, true, correct and complete. I also confirm that I will furnish upon request such additional information required to process this application and provide statistical data. I hereby authorize using and sharing this information as required to administer the Co-op Education & Apprenticeship Tax Credit program. Name _____ Position _____ Signature _____ Date _____			
Certification by employee (co-op graduate)			
I certify that I completed the period of employment as described above and the information about my employment is true, correct and complete. I authorize use of this information when required by the Co-op Education & Apprenticeship Tax Credit program. Signature _____ Date _____			