

Cooperative Education Tax Credit
CO-OP PROGRAM APPROVAL APPLICATION

Under the Paid Work Experience Tax Credit Program
Section 10.1 of *The Income Tax Act (Manitoba)*



This application form is for use by cooperative education programs at post-secondary educational institutions in Manitoba, seeking program approval for purposes of the Co-op Student Hiring Incentive (COS-HI) and the Co-op Graduate Hiring Incentive (COG-HI). Employers that hire students from approved cooperative education programs may be eligible to claim tax credits under the two hiring incentives.

SECTION 1 – INSTITUTIONAL DETAILS

Name of the post-secondary educational institution
Name of the co-op program

Name of faculty / department (if applicable)

Contact Name	Contact Title
--------------	---------------

Address

Phone	Fax
-------	-----

Email

Website

SECTION 2 – CO-OP PROGRAM INFORMATION

Degree/certificate/qualification related to the co-op program:
(If the co-op program is credited towards multiple credentials, please list them all.)

Average number of expected co-op work placements per year:

Brief statement of purpose/academic goals of the co-op program:

SECTION 3 – CO-OP PROGRAM ELIGIBILITY REQUIREMENTS

Is the co-op program accredited as a Cooperative Education Program by the Canadian Association for Co-operative Education (CAFCE)?

YES, Registration N^o _____ (Proceed to Section 4)

NO - *Please confirm that the following statements about your co-op program are true:*

COMPLETE THIS SECTION ONLY IF THE CO-OP 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.
	Each work situation will be for a term of at least 10 consecutive weeks.
	The student will be employed by the employer on a full-time basis (at least 35 hours per week) throughout the term of a work placement.
	The student receives remuneration (salary or wages) for the work performed.
	The student will be engaged in productive work and not just observing the work of others.
	The institution will ensure employers are notified that eligibility for the tax credits only applies to those work placements performed primarily in Manitoba for an employer who is resident in Manitoba or who has a permanent establishment in Manitoba .
	The institution delivering the co-op program will ensure that most of the student's work will provide training or work experience that is directly related to and reinforces the goals of the cooperative education program.
	The satisfactory completion of the work placement will earn the student a credit toward his or her degree or other certification in the cooperative education program.
	The time spent in periods of work experience makes up at least twenty percent (20%) of the time spent in academic study. Provide calculated percentage: _____ %
	Additional comments related to the co-op program's requirements:

SECTION 4 – CO-OP PROGRAM MONITORING

How will remuneration of co-op students be monitored?

How will attendance of students at the workplace of the co-op placement be monitored?

How will the quality of work performed by the co-op students be monitored?

How will the co-op program ensure the relevance of work performed during co-op placements?

Other details of placement monitoring and liaison with employers

How will employers be recruited to host co-op placements?

Based on past experience, what types of businesses host placements for this program (if applicable)?

SECTION 5 – AUTHORIZED SIGNATURES

The Co-op Program undertakes to liaise with host employers and ensure that monitoring of work placements is complete and correct for the purposes of the Cooperative Education Tax Credit.

Initials:

The Co-op Program must provide the Department of Education and Training, on request, with information on work placements facilitated by the Cooperative Education Tax Credit both during and after the placements.

Initials:

Should the Co-op Program no longer satisfy any of the eligibility requirements set out in Section 3 of this form, the Co-op Program must immediately notify the Department of Education and Training.

Initials:

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.

Name

Position

Signature

Date

Signature of Dean or other official authorized 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

Once completed, please submit this form by clicking on the "Submit Form" button located at the top of this document, and following the prompts.

If you have any questions or require further information, please contact:

Advanced Learning Division
Manitoba Education and Training
608-330 Portage Avenue Winnipeg MB R3C 0C4
(204) 945-1833
(204) 945-1841

www.edu.gov.mb.ca

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 Cooperative Education Tax Credit. If you have questions about this form, please contact the office listed below.

It is an offence knowingly to make false statements under *The Income Tax Act (Manitoba)*.