

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**

<b>Name of the post-secondary educational institution</b>
<b>Name of the co-op program</b>

Name of faculty / department (if applicable)

Contact Name	Contact Title
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Address

Phone	Fax
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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° \_\_\_\_\_ (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 <b>NOT</b> CERTIFIED BY CAFCE.	<input type="checkbox"/>	Each work situation is developed and/or approved by the co-operative educational institution as a suitable learning situation.
	<input type="checkbox"/>	Each work situation will be for a term of at least 10 consecutive weeks.
	<input type="checkbox"/>	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.
	<input type="checkbox"/>	The student receives remuneration (salary or wages) for the work performed.
	<input type="checkbox"/>	The student will be engaged in productive work and not just observing the work of others.
	<input type="checkbox"/>	Each work placement will be performed primarily in Manitoba for an employer who is resident in Manitoba or has a permanent establishment in Manitoba.
	<input type="checkbox"/>	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.
	<input type="checkbox"/>	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.
	<input type="checkbox"/>	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?

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

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

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

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Other details of placement monitoring and liaison with employers

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

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

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**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 to [PSI@gov.mb.ca](mailto:PSI@gov.mb.ca)**

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

**Post-Secondary Institutions Branch**

**Advanced Education Division**

400-800 Portage Avenue Winnipeg MB R3G 0N4

Phone: (204)-945-1833

[PSI@gov.mb.ca](mailto:PSI@gov.mb.ca)

[www.manitoba.ca](http://www.manitoba.ca)

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