

## SASKATCHEWAN MANUFACTURING AND PROCESSING TAX CREDIT (1998 and later taxation years)

Name of corporation	Business Number	Taxation year end					
		Y	ear		Month	Da	ay
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- For use by Canadian-controlled private corporations that acquired qualified property after March 31, 1993, and before January 1, 1994, and want to reduce Saskatchewan tax payable. Qualified property is defined in subsection 127(9) of the federal Income Tax Act. The capital cost of qualified property is determined without reference to subsection 13(7.1) of the Act.
- The qualified property had to be used by the corporation in Saskatchewan primarily for the purpose of manufacturing or processing of goods for sale or lease. Manufacturing or processing is defined in subsection 125.1(3) of the federal Income Tax Act and includes qualified activities as defined by Regulation 5202 of the federal Income Tax Regulations.
- The credit is eligible for a ten year carryforward.
- Use this schedule to show a credit transfer following an amalgamation or wind-up of a subsidiary as described in subsections 87(1) and 88(1) of the federal Income Tax Act.
- File one completed copy of this schedule with your T2 Corporation Income Tax Return.

Part 1 – Calculation of total credit available and credit available for carry-fore	vard ————
Credit at end of preceding taxation year	
Deduct:	
Credit expired after ten taxation years	
Credit at beginning of taxation year	<b>.</b>
Add:	
Credit transferred on amalgamation or wind-up of subsidiary	110
Total credit ava	ailable
Deduct:	
Credit claimed in the current year (enter on line 629 in Part 2 of Schedule 5)	160
Closing balance	200

Part 2 – Analysis of credit available for	carry-forward by year o	f origin
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Ye	ar of origin (earliest year first)							Credit available						
	Year		ar		nth	Di	Day							
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able	Credit availa	ar first)	Year of origin (e			
		Month Day		Year		
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Total (equals line 200 in Part 1)

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