



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

Name of corporation, Business Number, Taxation year end (Year, Month, Day)

- For use by Canadian-controlled private corporations that acquired qualified property after March 31, 1993, and before January 1, 1994... 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... 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... 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-forward

Calculation table for Part 1: Credit at end of preceding taxation year, Deduct: Credit expired after ten taxation years (104), Credit at beginning of taxation year (105), Add: Credit transferred on amalgamation or wind-up of subsidiary (110), Total credit available, Deduct: Credit claimed in the current year (160), Closing balance (200)

Part 2 – Analysis of credit available for carry-forward by year of origin

Analysis table for Part 2: Two tables for 'Year of origin (earliest year first)' with columns for Year, Month, Day and Credit available. Includes a Total row (equals line 200 in Part 1)