



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

Name of corporation	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Taxation year end</td> </tr> <tr> <td style="text-align: center;">Year Month Day</td> </tr> <tr> <td style="text-align: center;"> </td> </tr> </table>	Taxation year end	Year Month Day	
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, 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-forward

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 (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 of origin

Year of origin (earliest year first)	Credit available	Year of origin (earliest year first)	Credit available																																																										
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		Total (equals line 200 in Part 1)	_____																																																										