



MANITOBA RESEARCH AND DEVELOPMENT TAX CREDIT

Name of corporation	Account number	Taxation year-end Day Month Year
---------------------	----------------	---

- For use by corporations with a permanent establishment in Manitoba that have made eligible expenditures for scientific research and experimental development (R&D) to be carried out in the province after March 11, 1992 to:
 - calculate a Manitoba research and development tax credit;
 - claim the credit to reduce Manitoba income tax otherwise payable in the current taxation year; or
 - request a carry-back to reduce Manitoba income tax otherwise payable in any of the three preceding taxation years.
- An "eligible expenditure" is defined as a qualified expenditure in subsection 127(9) of the federal *Income Tax Act*. The capital cost of a qualified expenditure is determined without reference to subsection 13(7.1) of the federal Act.
- The credit is eligible for a seven year carry-forward and a three year carry-back. The credit cannot be carried back to any taxation year ending before March 12, 1992.
- Use this form to show a credit transfer following an amalgamation or wind-up of a subsidiary, as described under subsections 87(1) and 88(1) of the federal Act. This form can also be used to show the credit allocated from a trust or a partnership.
- File one completed copy of this form with the corporation's *T2 Corporation Income Tax Return*.

Calculation of Manitoba research and development tax

Box 1 – Qualified expenditures eligible for the credit

Total current expenditures for R&D in the taxation year	Investment or expenditure _____
Total capital expenditures for R&D in the taxation year	_____
Total	_____ (A)

Enter amount A on line 755 of Schedule T2S-TC. (Attach a schedule detailing expenditures.)

Box 2 – Calculation of available credit and carry-forward

Credit at end of preceding taxation year	_____ (B)	
Deduct: Credit expired after 7 taxation years	_____ (C)	
Credit at beginning of taxation year	_____ (D)	▶
Add:		
Current year credit—Amount A from above	_____ X 15% = _____ (E)	
Credit transferred on amalgamation or wind-up of subsidiary	_____ (F)	
Credit allocated from a trust	_____ (G)	
Credit allocated from a partnership	_____ (H)	
Subtotal	_____ (I)	▶
Total credit available	_____ (J)	
Deduct:		
Credit claimed in the current year (enter on line 758 of Schedule T2S-TC)	_____ (K)	
Credit carried back to preceding taxation year(s)	_____ (L)	
Subtotal	_____ (M)	▶
Credit available for carry-forward to next year	_____ (N)	
(complete Box 4)		

Box 3 – Request for carry-back of credit

I hereby request a carry-back of the Manitoba research and development tax credit to be applied as follows:

3rd preceding taxation year	_____ 19 _____	Credit to be applied	_____
2nd preceding taxation year	_____ 19 _____	Credit to be applied	_____
1st preceding taxation year	_____ 19 _____	Credit to be applied	_____
Total (enter on line L in Box 2)			_____

Sign here only if you are not filing this form with a signed T2 return.

_____	_____	_____
Date	Signature of authorized person	Position or office

Box 4 – 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
19 _____	_____	19 _____	_____
19 _____	_____	19 _____	_____
19 _____	_____	19 _____	_____
19 _____	_____	Total (equals amount N in Box 2)	_____

(Français au verso)