

**MANITOBA RESEARCH AND DEVELOPMENT TAX CREDIT**  
(2004 and later taxation years)

Name of corporation	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center; border-bottom: 1px solid black;">Taxation year-end</td> </tr> <tr> <td style="border-bottom: 1px solid black; width: 33%;">Year</td> <td style="border-bottom: 1px solid black; width: 33%;">Month</td> <td style="border-bottom: 1px solid black; width: 33%;">Day</td> </tr> </table>	Taxation year-end			Year	Month	Day
Taxation year-end								
Year	Month	Day						

- Use this schedule if you are a corporation with a permanent establishment in Manitoba that has made eligible expenditures after March 11, 1992, for scientific research and experimental development carried out in the province, and you want to:
  - calculate a Manitoba research and development tax credit;
  - claim the credit to reduce Manitoba income tax otherwise payable in the current taxation year;
  - carry back the current year credit to reduce Manitoba income tax otherwise payable in any of the three preceding taxation years;
  - carry forward the current-year credit to reduce Manitoba income tax otherwise payable in any of the 10 following taxation years; or
  - renounce the current-year credit in whole or in part. The renouncement must be made in the year the credit was earned, and filed on or before the filing due date of the federal *T2 Corporation Income Tax Return*.
- An eligible expenditure is one that meets the definition of a "qualified expenditure" in subsection 127(9), without reference to paragraph (d) thereof, 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.
- Use this schedule to show a credit transfer after an amalgamation or the windup of a subsidiary, as described in subsections 87(1) and 88(1) of the federal Act. You can also use this schedule to show a credit allocated to a corporation that is a member of a partnership or a credit allocated to a corporation that is a beneficiary under a trust.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.

**Part 1 – Eligible expenditures (in current taxation year)**

Total eligible expenditures for R&D in the taxation year	<b>103</b>	
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**Part 2 – Calculation of total credit available and credit available for carryforward**

Credit at end of preceding taxation year				
<b>Deduct:</b> Credit expired *	<b>104</b>			
Credit at beginning of taxation year	<b>105</b>			▶
<b>Add:</b>				
Credit transferred on an amalgamation or the windup of a subsidiary	<b>110</b>			
Current-year credit earned: . . . . . Line 103 from above _____ x 15% =	<b>120</b>			
Credit allocated to a corporation that is a member of a partnership	<b>130</b>			
Credit allocated to a corporation that is a beneficiary under a trust	<b>140</b>			
Subtotal				▶
Total credit available				▶ <b>A</b>
<b>Deduct:</b>				
Credit renounced	<b>150</b>			
Credit claimed in the current year (enter on line 606 in Part 2 of Schedule 5)	<b>160</b>			
Credit carried back to preceding taxation year(s) (complete Part 3)				▶ <b>B</b>
Subtotal				▶ <b>200</b>
<b>Closing balance</b>				

\* An unused credit expires after 7 taxation years if it was earned in a taxation year ending before 2004, or after 10 taxation years if it was earned in a taxation year ending after 2003.

**Part 3 – Request for carryback of credit**

	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:33%;">Year</th> <th style="width:33%;">Month</th> <th style="width:33%;">Day</th> </tr> </table>	Year	Month	Day		
Year	Month	Day				
1st preceding taxation year				Credit to be applied <b>901</b>		
2nd preceding taxation year				Credit to be applied <b>902</b>		
3rd preceding taxation year				Credit to be applied <b>903</b>		
<b>Total</b> (enter on line B in Part 2)						

**Part 4 – Analysis of credit available for carryforward by year of origin**

The carryforward period for taxation years ending before 2004 is 7 years. For taxation years ending after 2003, the carryforward period is 10 years.

Year of origin (earliest year first)	Credit available	Year of origin (earliest year first)	Credit available																																										
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<b>Total</b> (equals line 200 in Part 2)		_____																																											