



Name of corporation, Business Number, 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 (R&D) 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.
An eligible expenditure made after March 8, 2005 must be identified on this schedule and filed no later than 12 months after the T2 Corporation Income Tax Return is due for the taxation year in which the expenditure was incurred.
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.
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.
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 made in the current year and before March 9, 2005 (103)
Total eligible expenditures for R&D made in the current year and after March 8, 2005 (106)

Part 2 - Calculation of total credit available and credit available for carryforward

Credit at end of preceding taxation year (104)
Deduct: Credit expired* (105)
Credit at beginning of taxation year
Add:
Credit transferred on an amalgamation or the windup of a subsidiary (110)
Current-year credit earned: Amount from line 103 above x 15% = (120)
Amount from line 106 above x 20% = (121)
Credit allocated to a corporation that is a member of a partnership (130)
Credit allocated to a corporation that is a beneficiary under a trust (140)
Subtotal
Total credit available (A)
Deduct:
Credit renounced (150)
Credit claimed in the current year (160)
Credit carried back to preceding taxation year(s) (B)
Subtotal
Closing balance - total credit available for carryforward (200)

* 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

1st preceding taxation year (Year, Month, Day) Credit to be applied (901)
2nd preceding taxation year (Year, Month, Day) Credit to be applied (902)
3rd preceding taxation year (Year, Month, Day) Credit to be applied (903)
Total (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
Total (equals line 200 in Part 2)