

MANITOBA RESEARCH AND DEVELOPMENT TAX CREDIT (1998 and later taxation years)

Name of corporation	Business Number	Taxation year end					
			Year		Mont	h	Day
		1	1	1	1 1		1

- Use this schedule if you are a corporation with a permanent establishment in Manitoba that has made eligible expenditures for scientific research and experimental development (R&D) carried out in the province after March 11, 1992, 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;
 - request a carry-back to reduce Manitoba income tax otherwise payable in any of the three preceding 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 or acquired, 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) 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.
- For taxation years starting after 1995, an eligible expenditure must be identified on this schedule and filed with the Department no later than 12 months after the *T2 Corporation Income Tax Return* is due for the taxation year in which the expenditures were incurred.
- The credit is eligible for a seven year carry-forward and a three year carry-back.
- Use this schedule to show a credit transfer after an amalgamation or wind-up of a subsidiary, as described under subsections 87(1) and 88(1) of the federal *Income Tax Act*. You can also use this schedule to show the credit allocated from a trust or a partnership.

Part 1 – Qualified expenditures (in current taxation year) eligible for the credit		Investment or expenditure
otal current expenditures for R&D in the taxation year.		·
otal capital expenditures for R&D in the taxation year		
Total expenditures	103	
Part 2 – Calculation of total credit available and credit available for carry-forward		
redit at end of preceding taxation year	_	
leduct: Credit expired after seven taxation years	- .	
redit at beginning of taxation year	▶	
dd:		
redit transferred on amalgamation or wind-up of subsidiary	_	
current year credit earned: Line 103 from above x 15% =	_	
credit allocated from a partnership	_	
redit allocated from a trust	-	
Subtotal	▶	
otal credit available		
educt:		
redit renounced	_	
redit claimed in the current year (enter on line 606 in Part 2 of Schedule 5)	_	
redit carried back to preceding taxation year(s) (complete Part 3)	_ B	
Subtotal	<u> </u>	
losing balance	200	
Part 3 – Request for carry-back of credit		
Year Month Day		
st preceding taxation year	901	
nd preceding taxation year	902	
rd preceding taxation year	002	
Total (enter on line B ir		

Part 4 - Analysis of credit available for carry-forward by year of origin

Year of origin (earliest yea	Credit available	
Year	Month	Day	
1 1 1		ı	
1 1 1		ı	•
1 1 1		ı	•
1 1 1		ı	•

- roar or origin (ournoor your mor)								
Year	Month	Day						
	1							
Total (equals line 200 in Part 2)								

Year of origin (earliest year first)

-	Fotal (equals line 200 in Part 2)										
I Ota	au (ed	quais	line	200	in Pa	art 2)	_				

Credit available