



## Saskatchewan Manufacturing and Processing Investment Tax Credit (2018 and later tax years)

**Protected B**  
when completed

Corporation's name	Business number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center; padding: 2px;">Tax year-end</td> </tr> <tr> <td style="text-align: center; padding: 2px;">Year</td> <td style="text-align: center; padding: 2px;">Month</td> <td style="text-align: center; padding: 2px;">Day</td> </tr> <tr> <td style="text-align: center; padding: 2px;">         </td> <td style="text-align: center; padding: 2px;">     </td> <td style="text-align: center; padding: 2px;">     </td> </tr> </table>	Tax year-end			Year	Month	Day			
Tax year-end											
Year	Month	Day									

- Use this schedule if you are a corporation (other than one that is exempt from tax under section 149 of the federal Income Tax Act) that has acquired qualified property in the current year for use in Saskatchewan, and you want to claim a Saskatchewan manufacturing and processing investment tax credit.
- Use this schedule to show a credit allocated from a trust or a partnership.
- Include the capital cost of the qualified property (see Part 1 below).
- To claim this credit:
  - you must have acquired qualified property in the current year for use in Saskatchewan
  - you must use the property primarily for manufacturing or processing goods for sale or lease
  - the property must not have been used, or acquired for use or lease, for any purpose before you acquired it
- All legislative references are to the federal Income Tax Act and Income Tax Regulations.
- **Qualified property** is defined in subsections 127(9), (11) and (11.1). The definition of qualified property is altered for the Saskatchewan investment tax credit by including property eligible under paragraph (c) of Class 43.1 of Schedule II of the Regulations. Property that you lease (other than to a person exempt from tax under section 149) may also qualify for the credit.
- **Manufacturing or processing** is defined in subsection 125.1(3) and includes qualified activities as defined by section 5202 of the Regulations. The definition of **manufacturing or processing** is altered for the Saskatchewan investment tax credit by excluding paragraph (h).
- File this schedule with your T2 Corporation Income Tax Return.

### Part 1 – Qualified property (acquired in current tax year) eligible for the credit

101 CCA class number	Description of qualified property	102 Acquisition date	103 Capital cost
		Year    Month    Day	

(If you need more space, attach additional schedules)

Total capital cost (total of line 103) .....	1A
Total capital cost of property acquired before March 23, 2017 .....	1B
Total capital cost of property acquired after March 22, 2017 .....	1C

### Part 2 – Saskatchewan manufacturing and processing investment tax credit

Qualified property acquired in the current tax year:

Before March 23, 2017 (amount 1B from Part 1) .....	× 5% =	225	
After March 22, 2017 (amount 1C from Part 1) .....	× 6% =	226	
Credit allocated from a partnership .....		230	
Credit allocated from a trust .....		240	

**Saskatchewan manufacturing and processing investment tax credit** (total of lines 225, 226, 230, and 240) ..... 2A

Enter amount 2A on line 644 of Schedule 5, Tax Calculation Supplementary – Corporations.