

Saskatchewan Commercial Innovation Incentive (SCII) Claim Form

For use by eligible corporations who have been issued a Saskatchewan Commercial Innovation Incentive (SCII) certificate from the Ministry of Trade and Export Development. Complete program legislation is found in section 64.6 of [The Income Tax Act, 2000 \(Saskatchewan\)](#), [The Saskatchewan Commercial Innovation Incentive \(Patent Box\) Act](#) and the accompanying [regulations](#). If there is any inconsistency between this application, declaration form, and the program legislation, the latter shall prevail.

Revenue Division
PO Box 200
Regina, Canada S4P 2Z6
Toll Free: 1-800-667-6102
Regina: 306-787-6645

SECTION 1: CONTACT PERSON INFORMATION

First Name: _____
Title: _____
Phone Number: _____

Last Name: _____
Email Address: _____

SECTION 2: COMPANY INFORMATION

Full legal name of company: _____
Address of company: _____
Federal Business Number: _____

SECTION 3: SASKATCHEWAN TAX PAID

Saskatchewan Tax before credits (line 235 of the T2 Schedule 5) _____ **1**

SECTION 4: QUALIFYING TAX CALCULATION

$$QT = [(QI \times A/B \times QR) + (SBI \times A/B \times SR)] \times DP/DY$$

- (1) QI = **Taxable Income** from line 360 of T2 Income Tax Return less the **least of** line 400, 405, or 427 of the T2 return
- (2) QR = SCII tax rate of 6%
- (3) SBI = the **least of** line 400, 405 or 427 of the T2 return
- (4) SR = Saskatchewan small business tax rate of 2%
- (5) A = Taxable income for Saskatchewan. If the corporation has a permanent establishment only in Saskatchewan, enter the taxable income from line 360 of the T2 return. Otherwise, enter the taxable **income allocated to Saskatchewan** from column F in Part 1 of the T2 Schedule 5.
- (6) B = Taxable income for all provinces. If the corporation has a permanent establishment only in Saskatchewan, enter the taxable income from line 360 of the T2 return. Otherwise, enter the **total taxable income** from column F in Part 1 of the T2 Schedule 5.
- (7) DP = number of days in the corporation's fiscal year
- (8) DY = number of days in the calendar year

QI	_____	x	$\frac{A}{B}$	_____	x	QR	_____	=	_____	2
SBI	_____	x	$\frac{A}{B}$	_____	x	SR	_____	=	_____	3
	Subtotal lines 2 and 3			_____	x	$\frac{DP}{DY}$	_____	=	_____	4

SECTION 5: REBATE CALCULATION

Income Eligible for the Rebate (line 1 less line 4)	_____	5
Saskatchewan Corporate Income Tax (CIT) Paid (from the NOA)	_____	6
SCII Payable: Lesser of 5 or 6	_____	

SECTION 6: APPLICATION DECLARATION

I (please print) _____ am an authorized signing officer of the applicant corporation. I hereby apply for a Saskatchewan Commercial Innovation Incentive. I declare that to the best of my knowledge the information given in this application is true and complete. I acknowledge that to knowingly make a false or misleading statement in an application is an offense and punishable by law. I certify that the Income Tax Act Return filed with this application is the same as that filed with Canada Revenue Agency. I authorize Canada Revenue Agency to provide the Ministry of Finance of the Government of Saskatchewan with any information from any Income Tax Returns of the applicant corporation or other relevant documents that Canada Revenue Agency possesses. The information so provided will be used for the purposes of administering the rebate program, including verifying the contents of this application and except as may be required by law will not be communicated for any other purpose.

Signature

Date

SECTION 7: SUBMITTING THE CLAIM FORM

Please ensure the following information is submitted with your Claim Form:

- Copy of the SCII certificate;
- A complete T2 Corporation Income Tax Return as submitted for the purposes of the [Income Tax Act \(Canada\)](#) and all supporting schedules; and
- A Notice of Assessment or Reassessment.

Completed SCII Claim Forms and required supporting documentation must be submitted via email to taxprogramsincentsives@gov.sk.ca