

Saskatchewan Chemical Fertilizer Incentive (SCFI)

Claim Form

Ministry of Finance
Revenue Division
PO Box 200
Regina, SK S4P 2Z6
Toll Free 1-800-667-102
Phone (306) 787-6645
SaskTaxInfo@gov.sk.ca

For use by eligible corporations who have been issued a Saskatchewan Chemical Fertilizer Incentive (SCFI) eligibility certificate from the Ministry of Trade and Export Development. Complete program legislation is found in section 64.8 of *The Income Tax Act, 2000*, *The Saskatchewan Chemical Fertilizer Incentive Act and Regulations*. If there is any inconsistency between this application, declaration form, and the program legislation, the latter shall prevail.

Please note that a separate claim form must be filled out for each SCFI Certificate.

SECTION 1: CONTACT PERSON INFORMATION

First Name: _____ Last Name: _____
Title: _____ Email Address: _____
Phone Number: _____

SECTION 2: COMPANY INFORMATION

Full Legal Name of Company: _____
Address of Company: _____
Federal Business Number: _____
Taxation Year End Applying for (MM/DD/YYYY): _____

SECTION 3: TAX CREDIT CALCULATION

Eligible Capital Expenditures (as indicated on the SCFI Certificate of Eligibility) _____ **A**
SCFI Tax Credit (A x 15%) _____ **B**

SECTION 4: REBATE CALCULATION

SCFI Tax Credit (B) _____ **C**
Sum of all prior year Tax Credits Granted (all amounts K from previous years) _____ **D**
Calculated SCFI Rebate (C – D) _____ **E**
Current Year Maximum Rebate Percent
(see Appendix on Page 3) _____ **F**
Current Year Maximum Rebate (C x F) _____ **G**
SCFI Rebate (lesser of E or G) _____ **H**

SECTION 5: APPLICATION OF SCFI REBATE TO SASKATCHEWAN TAX PAYABLE

Current Year SCFI Tax Rebate Amount (H) _____ I

Current Year Saskatchewan Corporate Income Tax (CIT) Paid _____ J

Note: The total tax credits granted in a year cannot exceed the total amount of Saskatchewan Corporate Income Tax paid in the year. Please adjust line J for any SCFI tax credit granted on other SCFI claim forms.

SCFI Tax Credit (Lesser of I or J) _____ K

SECTION 6: APPLICATION DECLARATION

I (please print) _____ am an authorized signing officer of the applicant corporation. I hereby apply for a Saskatchewan Chemical Fertilizer 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. Should the applicant's income tax assessment change for any reason, I will submit the revised Notice of Reassessment to the Saskatchewan Ministry of Finance for the purposes of the Saskatchewan Chemical Fertilizer Incentive in accordance with subsection 64.8(11) of *The Income Tax Act, 2000*. 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 or other relevant documents that Canada Revenue Agency possesses. The information so provided will be used for the purposes of administering the Saskatchewan Chemical Fertilizer Incentive program, including verifying the information submitted in this application, and will not be communicated to other parties for any other purposes, except if required by law.

Signature

Date

SECTION 7: DOCUMENTS REQUIRED TO BE SUBMITTED WITH YOUR CLAIM FORM

- A Copy of the SCFI certificate;
- The Canada Revenue Agency Notice of Assessment or Notice of Reassessment.

Completed SCFI claim form and required supporting documentations must be emailed to taxprogramsincentsives@gov.sk.ca

APPENDIX

Maximum Rebate Percentage Table	
Taxation Year	Maximum Rebate Granted in a Taxation Year
1 st year SCFI Eligibility Certificate Issued	20% of the SCFI tax credit amount (B)
2 nd year after the SCFI Eligibility Certificate Issuance	30% of the SCFI tax credit amount (B)
3 rd year after the SCFI Eligibility Certificate Issuance	50% of the SCFI tax credit amount (B)
4 th – 10 th year after the SCFI Eligibility Certificate Issuance	100%