

SASKATCHEWAN MANUFACTURING AND PROCESSING EXPORTER TAX INCENTIVE

Certificate of Eligibility Application

Ministry of Trade and Export Development
1000, 2103-11th Avenue
Regina, Canada S4P 3Z8
Tel. 306-221-6184

For use by corporations primarily involved in manufacturing and processing or undertaking creative industry activities with facilities in Saskatchewan that derive 25% of revenues from the export of manufactured goods to destinations outside of Saskatchewan. For complete program details, see [Information Bulletin MP-3 Saskatchewan Manufacturing and Processing Exporter Tax Incentive](#) available at Saskatchewan.ca. Complete program legislation is found in Sections 64.3 and 64.4 of *The Income Tax Act, 2000* (Saskatchewan). If there is any inconsistency between this application, declaration form, and the program legislation, the latter shall prevail.

Corporation Name:		Doing business as: (if different than company name)	
Address:			
City/Town:		Province:	Postal Code:
CRA Business Number:			
Saskatchewan Corporate Registry Number:			
Primary Contact:		Telephone:	

SECTION 1: INCENTIVE ELIGIBILITY CONFIRMATION

1) I am applying for a certificate of eligibility in respect of the:

- Manufacturing and Processing Exporter **Hiring Tax Incentive** (complete Sections 1, 2 and 4)
- Manufacturing and Processing Exporter **Head Office Tax Incentive** (complete Sections 1, 3, and 4)

(Check both boxes if applicable)

2) Are you primarily engaged in manufacturing and processing or undertaking creative industry activities at a facility in Saskatchewan? Primarily means that at least 50% of a corporation's gross revenues must be derived from the sale of its manufactured or processed goods.

- Yes No

3) Do you derive a minimum of 25% of revenues from the export of Saskatchewan manufactured goods or creative industry products to destinations outside of Saskatchewan?

- Yes No

4) What country or province does/will your corporation export to? _____

5) Where are your facilities located? _____

6) a) What does/will your corporation primarily manufacture or process? _____

b) What creative industry related product do you produce? _____

SECTION 2: HIRING INCENTIVE ELIGIBILITY CONFIRMATION (Please complete if applying for the M&P exporter hiring incentive of \$3,000 per eligible employee)

1) Does or do you expect your current year employment level to exceed your base year employment level?

Yes No

SECTION 3: HEAD OFFICE INCENTIVE ELIGIBILITY CONFIRMATION (Please complete if applying for the M&P exporter head office incentive of \$10,000 per eligible employee)

1) Do you have a current year head office employment level of a minimum of 10 employees?

Yes No

2) Does your current head office payroll exceed \$1,000,000?

Yes No

3) Does your current year head office employment level exceed the base year employment level by the greater of 10 employees and a 20% increase in the base year employment level?

Yes No

4) Please indicate with a check mark which head office activities the corporation ordinarily conducts in Saskatchewan.

<input type="checkbox"/> Strategic Planning	<input type="checkbox"/> Legal	<input type="checkbox"/> Human Resources Corporate
<input type="checkbox"/> Communications	<input type="checkbox"/> Marketing	<input type="checkbox"/> Information Technology
<input type="checkbox"/> Taxation	<input type="checkbox"/> Finance	<input type="checkbox"/> Procurement

SECTION 4: BASE YEAR EMPLOYMENT LEVEL

A corporation’s base year employment level is its 2014 employment level as of the **corporate year end**. For corporations without a 2014 tax year, the base year employment level is deemed to be zero. An employee may be claimed under only one incentive in any claim year. Eligible employees are full-time employees who are not business owners or related to the business owner, seasonal, temporary, or independently contracted employees.

Is your corporation a part of a group of associated corporations deeming employees of an associated corporation to be employees of an eligible corporation.

Yes, complete **Part B** No, complete **Part A**

Part A – Calculation of Base Year Employment Level	
	Base Year Employment Level
Hiring Incentive	_____
Head Office Incentive	_____
In-Eligible Employees	_____
Total Employees	=====

Part B – Calculation of Base Year Employment Level Including Deemed Employees			
	A	B	C = A + B
	Base Year Employment Level	Deemed Employees for the Base Year Employment Level*	Total Base Year Employment Level
Hiring Incentive	_____	_____	_____
Head Office Incentive	_____	_____	_____
In-Eligible Employees	_____	_____	_____
Total Employees	=====	=====	=====

* Deemed Employees from the Deeming of Eligible Employees Worksheet (attached)

Application Declaration

I (please print) _____ am an authorized signing officer of the applicant corporation. With my signature I declare that the corporation meets the legislative requirements to be issued a certificate of eligibility with respect to the Manufacturing and Processing Exporters Hiring and/or Head Office Incentive, as applicable, and I hereby apply, on behalf of the applicant, for such certificate(s) of eligibility. I declare that to the best of my knowledge the information given in this application is true and complete, and I acknowledge that to knowingly make a false or misleading statement in an application is an offense and punishable by law. I also certify that the *Income Tax Act* information filed with this application is the same as that filed with Canada Revenue Agency. I understand that information provided in this application will only be used for the purposes of administering this tax credit program, including verifying the contents of this application and, except as may be required by law, will not be communicated for any other purpose.

Name:	Title:
Signature:	Date:

See Information Sheet on next page for more details. Complete program legislation is found in Sections 64.3 and 64.4 of *The Income Tax Act, 2000* (Saskatchewan). If there is any inconsistency between this application and declaration form and the program legislation, the latter shall prevail.

PLEASE ENSURE THE FOLLOWING INFORMATION IS SUBMITTED WITH YOUR APPLICATION:

- A copy of the corporation’s base year (2014) T4 Salaries and Wages Summary as submitted to CRA

Please mail your Manufacturing and Processing Exporter Tax Incentive Eligibility Certificate application to:

Saskatchewan Manufacturing and Processing Exporter Application
 c/o Ministry of Trade and Export Development
 1000, 2103 – 11th Avenue
 Regina SK S4P 3Z8

Office use only:

Reviewed by: _____

Certificate Number: _____

Declined: _____

Date: _____

Deeming of Eligible Employees Worksheet

- Use this worksheet if you are part of a group of associated corporations requesting that certain employees of an associated corporation/s be deemed to be employees of an eligible corporation/s.
- The deeming of employees from associated corporations is a choice to be made by the corporate group. An eligible corporation could choose to file based on its own employment levels without reference to its associated corporations.
- Each eligible corporation should file a completed copy of this schedule with their Certificate of Eligibility application.
- **See Information Bulletin MP-3 Saskatchewan Manufacturing and Processing Exporter Tax Incentive** for complete program details.
- **Part A** – To ensure employees are not being transferred from one corporation to another, the total employment of all associated corporation must have at least a proportionate incremental increase in employment level in order for the deemed employees to qualify. Intercompany transfers will not qualify if they have not created net new Saskatchewan-based jobs. Attach additional schedules as needed if there are more than five associated corporations in your corporate group.
- **Part B** – For deemed employees to qualify for the hiring incentive, they must meet the definition of the hiring incentive employment level and be either permanently or normally assigned to work for the eligible corporation or are eligible head office employees that do not qualify for the head office incentive because of failure to meet the growth test. Complete separate forms if there are more than two associated corporations that you are electing to deem employees from.
- **Part C** – For deemed employees to qualify for the head office incentive, they must meet the definition of the head office incentive employment level and be either permanently or normally assigned to work for the eligible corporation or are directly supporting the eligible corporation. All eligible head office employees of a corporate group are to be deemed to a **single eligible corporation for the duration of the five year program period.**
- **Please ensure the following information is submitted with your worksheet:**
 - **A copy of the T4 Salaries and Wages Summary as submitted to CRA for each corporation in the group of associated corporations;**
 - **A copy of the corporation’s T2 Corporation Income Tax return Schedule 9, Related and Associated Corporations.**

PART A: Group Employment Level

Name of each corporation that is a member of the associated group (eligible and ineligible)	A Hiring Incentive	B Head Office Incentive	C Non-Eligible Employees	D = (A + B + C) Total Employees
Group Employment Level Total				

PART B: Deeming of Hiring Incentive Employees

Associated Corporation's Name:	
Signature of authorized signing officer:	
Eligible corporation/s employees deemed to	Deemed Eligible Employees
Total	

Associated Corporation's Name:	
Signature of authorized signing officer	
Eligible corporation/s employees deemed to	Deemed Eligible Employees
Total	

PART C: Deeming of Total Head Office Employees

Certain head office employees of a corporation that is associated with an eligible corporation may be eligible to be deemed to be the employees of a single eligible corporation for the duration of the program period.

Eligible Corporation all head office employees will be deemed to for the five year program period:		
Associated Corporation's Name	Signature of authorized signing office	Deemed Eligible Head Office Employees
Total head office employees deemed to the eligible corporation for the five year program period		