

# Saskatchewan Manufacturing and Processing Exporter Tax Incentive

## Claim Form

Ministry of Finance  
Revenue Division  
PO Box 200  
Regina, SK S4P 2Z6  
Toll Free 1-800-667-102

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. See **Information Bulletin MP-3 Saskatchewan Manufacturing and Processing Exporter Tax Incentive** or complete program 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, 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:	
Tax Year-End:		Email:	

### SECTION 1: M&P Exporter Confirmation

I confirm that the corporation continues to be a Saskatchewan manufacturing and processing (or creative industries) exporter, as per the declaration made in the previously submitted Certificate of Eligibility Application.

Yes  No

### SECTION 2: M&P Exporter Current Year Employment Level

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	
	Current Year Employment Level
Hiring Incentive	_____ A
Head Office Incentive	_____ B
In-Eligible Employees	_____
Total Employees	_____

**Part B – Calculation of Base Year Employment Level Including Deemed Employees**

	Current Year Employment Level	+	Deemed Employees for the Current Year Employment Level*	=	Total Current Year Employment Level	
Hiring Incentive	_____		_____		_____	A
Head Office Incentive	_____		_____		_____	B
In-Eligible Employees	_____	=			_____	
<b>Total Employees</b>					_____	

\* Deemed Employees from the Deeming of Eligible Employees Worksheet

**SECTION 3: M&P Exporter Hiring Tax Credit Calculation (\$3,000 per worker)**

Current Year M&P exporter hiring employment level (Line A from Section B, Part A or Part B)	_____	
Less: Base Year M&P exporter hiring employment level (as per Certificate of Eligibility)	_____	
Current year incremental M&P hiring employment level	_____	C
<b>M&amp;P exporter hiring tax credit (C x \$3,000 per worker)</b>	<b>\$ _____</b>	<b>D</b>

**SECTION 4: M&P Exporter Head Office Tax Credit Calculation (\$10,000 per worker)**

Current Year M&P exporter head office employment level - must exceed base year level by the greater of 10 and a 20% increase in the base year employment level (Section 2, Part A or Part B, Line B)	_____	
Less: Base Year M&P exporter head office employment level (as per Certificate of Eligibility)	_____	
Current year incremental M&P head office employment level	_____	E
<b>M&amp;P exporter head office tax credit (E x \$10,000 per worker)</b>	<b>\$ _____</b>	<b>F</b>

**SECTION 5: Application of M&P Exporters Hiring and Head Office Incentive to Saskatchewan Tax Payable**

Current Year Tax Credit Amount (sum of D & F, if applicable)	\$ _____	G
Add: Tax Credit Carryforward amount from a prior tax year(s) (as per prior year tax credit summary letter provided by Saskatchewan Finance)	\$ _____	H
Deduct: Credit Expired (A credit earned has a carryforward period of 5 years)	\$ _____	I
<b>Total M&amp;P Exporter Tax Credit Available (G + H – I)</b>	<b>\$ _____</b>	<b>J</b>
Deduct: Credit Renounced	\$ _____	K
<b>Current Year M&amp;P Exporter Tax Credit Available (J - K)</b>	<b>\$ _____</b>	<b>L</b>
Current Year Saskatchewan Corporate Income Tax (CIT) Paid	\$ _____	M
<b>M&amp;P Exporter Tax Credit: Lesser of L or M</b>	<b>\$ _____</b>	<b>N</b>

**SECTION 6: Calculation of Available Carryforward**

M&P Exporter Tax Credit Available to Carryforward (L – M)	\$ _____	O
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**Tax Incentive Declaration**

I (please print) \_\_\_\_\_ am an authorized signing officer of the applicant corporation. 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 and T4 summary filed with this application are the same as that filed with Canada Revenue Agency (CRA). I authorize CRA 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. I understand the information provided will only be used for the purposes of administering the tax incentive 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:

**PLEASE ENSURE THE FOLLOWING INFORMATION IS SUBMITTED WITH YOUR APPLICATION:**

- A Saskatchewan Manufacturing and Processing Exporter Tax Incentive Certificate of Eligibility (copy) as provided by the Ministry of Trade and Export Development;
- A copy of the corporation’s current year detailed T4 Salaries and Wages as submitted to CRA;
- The percentage of current year revenue derived from exports;
- A copy of the corporation’s current year T2 Corporation Income Tax Return and Notice of Assessment or Reassessment; and,
- A complete set of financial statements as presented to the shareholders.

Please email your Manufacturing and Processing Exporter Tax Incentive claim form and supporting documentation to:

taxprogramsincentsives@gov.sk.ca

## 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.
- Complete this worksheet for each tax year in which you request to deem employees of an associated corporation to be the employees of an eligible corporation. Each eligible corporation should file a completed copy of this schedule with their claim form.
- **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	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		