



**Part 3 – Calculation of Saskatchewan refundable manufacturing and processing investment tax credit**

Qualified property acquired in the current tax year:

Before March 23, 2017 (amount B from Part 1) ..... × 5% = **225** \_\_\_\_\_

After March 22, 2017 (amount C from Part 1) ..... × 6% = **226** \_\_\_\_\_

Credit allocated from a partnership ..... **230** \_\_\_\_\_

Credit allocated from a trust ..... **240** \_\_\_\_\_

**Saskatchewan refundable manufacturing and processing investment tax credit** (total of lines 225, 226, 230, and 240) \_\_\_\_\_ **F**

Enter amount F on line 644 of Schedule 5, *Tax Calculation Supplementary – Corporations*.