

Tax Credit for the Acquisition of Pig Manure Treatment Facilities

Complete this form if you are claiming, on line 462 of your income tax return, the tax credit for the acquisition of pig manure treatment facilities. To qualify for the credit, you or a partnership of which you are a member must have

- carried on a farm business in Québec and been recognized as a pig producer by the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation du Québec (MAPAQ);
- obtained an eligibility certificate issued by the MAPAQ confirming that each facility concerned by the credit being claimed is eligible;
- incurred expenses relating to the acquisition and installation of eligible facilities during the eligibility period, that is, after March 23, 2006, and before April 1, 2010 (note that if the expenses are incurred after

March 31, 2010, and before April 1, 2011, they qualify for the credit if the MAPAQ received an application for certification before April 1, 2010, and installation of the facilities began before April 1, 2010).

This credit applies to all of the expenses that were paid to acquire and install the facilities and that are included in the capital cost of the property, except for borrowing costs that you or the partnership chose to capitalize.

To apply for the credit, complete a copy of this form for each farm establishment for which you are claiming the credit. Enclose the form or forms with your income tax return. Do not enclose your supporting documents, but keep them in case we ask for them.

Social insurance number

1 Information about you and the farm establishment

Last name and first name	Taxation year
Name of farm establishment	
Address of farm establishment	
Postal code	
If you are the sole proprietor ▶	Identification number File T, Q
If you are a member of a partnership ▶	Identification number File S, P

2 Eligible expenses

Eligible acquisition and installation expenses incurred and paid during the year covered			1
Assistance received or receivable for the acquisition and installation expenses	-		2
Subtract line 2 from line 1.	=		3
Assistance repaid during the year and related to expenses for a previous year	+		4
Add lines 3 and 4.	=		5
Eligible expenses			5

3 Tax credit for the acquisition of pig manure treatment facilities

Amount from line 5			6
If you are a member of a partnership, enter your share. If not, enter 100%.	x	%	7
Multiply line 6 by line 7.	=		8
	x	30%	9
Multiply line 8 by 30%.	=		9
Maximum amount allowed per farm establishment and included in the eligibility period	x	200,000 %	10
If you are a member of a partnership, enter your share. If not, enter 100%.	x	%	11
Multiply line 10 by line 11.	=		12
Amount claimed for the establishment on line 462 of an income tax return for a previous year as a credit for the acquisition of pig manure treatment facilities	-		13
Subtract line 13 from line 12.	=		14
Enter the amount from line 9 or line 14, whichever is lower . Carry this amount to line 462 of your income tax return.			15
Credit for the acquisition of pig manure treatment facilities			15

