



# QUALIFIED ALBERTA PULSE GROWERS ELIGIBLE FOR 18.1% TAX CREDIT FOR INVESTING IN RESEARCH

Alberta Pulse Growers (APG) confirmed that 18.1% of eligible producers' 2021 check-off payment is eligible for the Scientific Research & Experimental Development (SR&ED) tax credit for their investment in APG-funded research and development projects.

Producers who have paid check-off this past year and have not asked for refunds are eligible claimants for the 2021 credit.

For more detailed information about the SR&ED Tax Credit, APG advises

you to contact an accountant or the Canada Revenue Agency. For a history of SR&ED with Alberta Pulse Growers visit [albertapulse.com/growing-pulses/sred-tax-credit/](http://albertapulse.com/growing-pulses/sred-tax-credit/). A summary of APG research investments in 2020-21 is available at [albertapulse.com/research/](http://albertapulse.com/research/).

The federal SR&ED tax program is administered by the Canada Revenue Agency (CRA) and encourages businesses to invest in and perform research and development in Canada.

The SR&ED Tax Credit application form can be downloaded directly from the CRA website at [www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/claim-sred-tax-incentive-how-claim.html](http://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/claim-sred-tax-incentive-how-claim.html). Individual producers need to apply using the form T2038 (IND) and Canadian controlled private corporations should utilize the form T2SCH31.

## ASCOCHYTA SCORING SYSTEM

Field ID \_\_\_\_\_

Time Period \_\_\_\_\_

Characteristic	Estimation Risk Scale				Prediction Score									
	1	2	3	4	5	6	7	8	9	10				
1. Crop canopy	Thin 0	Moderate 10	Mod/Heavy 15	Heavy 30										
2. Leaf wetness/humidity/dew at noon	None 0	Low 10	Moderate 20	High 40										
3. Percent of plants (crop), showing symptoms	None 0	Low (<20%) 15	Moderate (20-50%) 25	High (50-100%) 40										
4. 5 day weather forecast	Dry 0	Unset 10	Showers 15	Wet 20										
<b>TOTAL</b>														

The estimated risk value is 1+2+3+4= estimated risk value. If the estimated risk value is less than 65, no fungicide application is deemed necessary, but field inspections should continue on a bi-weekly basis. If the estimated risk value is +65, the fungicide spray application is recommended if disease is present. If no disease is present, no spraying is recommended until presence of disease is observed. This score card is for use on fields with good yield potential, which is high plant populations (minimum of seven plants ft<sup>2</sup>), very good weed control, even crop emergence and high rhizobium nodulation.

Source: K. J. Lopetinsky<sup>1</sup> and S. Strydom<sup>2</sup> 2002

<sup>1</sup>Ag Research Division, Alberta Agriculture, Forestry and Rural Economic Development, Barrhead. <sup>2</sup>University of Alberta, Edmonton.