

MANITOBA FILM AND VIDEO PRODUCTION TAX CREDIT

Use this form to claim a tax credit for eligible salaries of an eligible corporation. The corporation must have incurred the salaries for a production that the Manitoba Film and Sound Recording Development Corporation certified as an eligible production under section 7.9 of the <i>Income Tax Act</i> (Manitoba).						not use this area							
To claim this credit, for each eligible production, attach the for <i>Corporation Income Tax Return</i> for the taxation year:	ollowing ite	ms on	top of	your <i>T2</i>									
a Certificate of Completion (if the production was completed in the taxation year), or an Advance Certificate of Eligibility (if the production was not completed in the taxation year);						Code number							
a completed copy of this form—you can complete one for series that are certified eligible productions; and	orm for epis	sodes	in a										
all the documents listed in the checklist on the last page	of this form	n.											
Part 1 – Corporate information													
Corporation name					Busine	ess Nun	nber						
Address					City/Pi	rovince			Postal code				
Name of person to contact for more information	Title	Phone number					Fax number						
	Taxation	year	From	\	·	M	D	То		Y		M 	D
Part 2 – Identifying the film or video production													
Title of production			r the dat very/ans			was co	mpleted			Y	Ì	M	D
Enter certificate number		Ente	r the dat	e the pri	ncipal pl	notogra	phy beg	an		Y		M	
Part 3 – Eligibility													
Is the corporation incorporated in Canada?										Yes			lo
2. Is the corporation a taxable Canadian corporation?						lo							
3. Does the corporation primarily carry on the business of film or video production?								lo					
4. Does the corporation have a permanent establishment in Manitoba?						Yes			lo				
Portion of salaries and wages paid to Manitoba residen	it or deem	ed res	sident e	mploye	es*								
* An employee is defined as an individual that your corporation (your corporation makes source deductions from their salaries						rom you	ır corpor	ration					
Total number of individuals who are employees of the production on this production													
All salaries and wages the corporation has paid to employees in the taxation year, whether or not they worked on this production. (Do not include amounts paid to individual contractors or corporations.)						-	_			A			
Salaries and wages paid to Manitoba resident employees (incorperformed on this production or another eligible production. (Do not include amounts paid to individual contractors or corpo		-								_			В
Portion of the total salaries and wages that are paid to Manitoba resident or deemed resident employees (line B divided by line A)									_ % C				
Important — If you answered "No" to any of questions 1 to 4, of Manitoba film and video production tax credit.	or if the per	centag	e you er	itered at	line C is	less th	an 25%,	, you	are n	ot el	gible	for the	



Part 4 – Determining the production commencement time 1. Did principal photography for the eligible production start after March 8, 2005? Yes No 2. Are you completing this form for a taxation year ending after March 8, 2005? Yes No If you answered "No" to both questions, continue to Part 5. Otherwise, enter the information below to determine the production commencement time of your eligible production. Year Month Dav Enter on line D the production commencement time, which is the earlier of (enter dates): the date principal photography began; and the latest of: Year Month Day the date the corporation or its parent first incurred development labour costs for the development of script material on which the production is based; the date the corporation or its parent first acquired a right for the story that is the basis of the final script; - the date that is two years before the date on which principal photography began. Part 5 - Determining eligible salaries Manitoba eligible salaries include amounts that are: reasonable in the circumstances; directly attributable to the production of the eligible film or video; incurred in the taxation year, or the preceding taxation year, and paid no later than 60 days after the end of the taxation year; incurred and paid after 1996, and before March 1, 2011; for the stages of production from the final script stage to the end of the post-production stage (if you answered "No" to both questions in Part 4); and for the stages of production from the production commencement time to the end of the post-production stage in any other situation. Eligible salaries for services provided by individuals resident in Manitoba on December 31 in the year in which principal photography commenced, or in the preceding year Salary or wages (paid to Manitoba residents)..... Remuneration paid to: corporations solely owned by one individual who resided in Manitoba on December 31 in the year in which principal photography commenced, or in the preceding year - other corporations partnerships carrying on business in Canada Eligible salaries reimbursed to the parent corporation that wholly owns the production corporation under a reimbursement agreement _ E Eligible salaries for services rendered by Manitoba residents = Note: The following portion of Part 5 should be completed only if you are filing this claim for the taxation year during which the production was completed and if you are attaching a Certificate of Completion to your claim. Eligible salaries for services provided by deemed residents of Manitoba (calculate these amounts separately for each year of the production and enter the totals for all years below) Eligible salaries of actual deemed residents of Manitoba (include salary or wages and remuneration but do **not** include amounts for taxable benefits received by deemed residents)..... Eligible salaries for services rendered by Manitoba residents (from line E)..... Enter at line H the rate of the deemed labour cap that is specified on the Certificate of x _____ % H Completion Maximum eligible salaries of deemed residents of Manitoba ı (multiply the amount from line G by the percentage at line H)..... Eligible salaries for services rendered by deemed residents of Manitoba J (enter the lesser of the amounts at lines F and I).....

Part 6 – Determining the Manitoba film and video production tax credit

·			
Eligible salaries for services rendered by Manitoba residents (from line E, Part 5)		К	
Plus: eligible salaries for services rendered by deemed residents of Manitoba (from line J, Part 5)	+	_ L	
Total eligible salaries for the production for the taxation year (total of lines K and L)	=	М	
Less: eligible salaries included at line M that may be claimed by another corporation		N	
Total eligible salaries that are not otherwise claimable (line M minus line N)	=	_0	
Plus: amount of eligible salaries allocated to the corporation through a joint allocation agreement that was filed with the minister	+	_P	
Total eligible salaries of the corporation for the production for the taxation year (total of lines O and P)	=	_Q	
Less: total amount of government assistance received or receivable by the corporation in connection with these eligible salaries*		R	
* Do not include the following amounts: any film and video production tax credit under the Manitob investment provided by The Canadian Television Fund, Telefilm Canada, or the Manitoba Film a recoupable or repaid; and any amount under The Canadian Television Fund Licence Fee Program	and Sound Recording De	Tax Act; government evelopment Corporation	equity n that is
Total eligible salaries of the corporation not including assistance (line Q minus line R)	=	_\$	
Basic credit:			
Enter at line T the rate of basic credit that is specified on the certificate (Advance Certificate of Eligibility or Certificate of Completion)	x % T		
Basic credit (line S multiplied by the rate on line T)		=	U
Frequent filming bonus:			
Enter at line V the rate of frequent filming bonus that is specified on the certificate (Advance Certificate of Eligibility or Certificate of Completion)	x % V		
Enter at line W the percentage of eligible hours that is specified on the certificate for the series of episodes.			
In any other situation, enter 100%	x % W		
Frequent filming bonus (line S multiplied successively by the rates on lines V and W)		=	x
Rural bonus:			
Enter at line Y the rate of rural bonus that is specified on the certificate (Advance Certificate of Eligibility or Certificate of Completion)	x % Y		
Rural bonus (line S multiplied by the rate on line Y)		=	z
Total Manitoba film and video production tax credit (add the amounts from lines U, X, and Z)		=	AA
Enter on line 620 of Schedule 5 of your <i>T2 Corporation Income Tax Return</i> the amount of the Man you are filing more than one of these forms, add the amounts from line AA of all the forms, and en			
Certification —			
I, of			
Name (please print)	Address		
certify that the information given in this form, and in all attached documents, it to the best of my kn	owledge, correct and cor	nplete.	
Authorized officer's signature Position	or office	Date	

Complete Claim Checklist

Return 1	ed up the processing of your claim, make sure you attach all the documents listed below on top of your <i>T2 Corporation In</i> for each production for which you are claiming the Manitoba film and video production tax credit. Make sure you place the lithe other documents.	
1.	An Advance Certificate of Eligibility or a Certificate of Completion issued by the Manitoba Film and Sound Recording Development Corporation	
2.	A completed copy of this form—you can complete one form for episodes in a series that are certified eligible productions	
3.	A Report of Eligible Manitoba Labour Expenditures conforming to the format presented in Form B (1)* prepared by the Manitoba Film and Sound Recording Development Corporation	
4.	Corporate Loan Out Declarations—Form A (2)*—or invoices that demonstrate actual labour expenditures for labour expenses paid to all corporations (wholly owned and multi-owned) and partnerships	
5.	The final detailed cost report upon which the Report of Eligible Manitoba Labour Expenditures is based (indicating eligible Manitoba labour expenditures)	
6.	The financial statements for the production corporation for the taxation year	
7.	If applicable, any documentation that indicate a change in control to the corporation or its corporate structure, which has occurred after the date on which the Part A application has been submitted	
8.	If applicable, the Actual List of Deemed Labour—Form D, Part B*—signed by unions/guilds/Film Training Manitoba (it should also be on file with the Manitoba Film and Sound Recording Development Corporation)	
9.	If you are claiming eligible salaries for services provided by deemed residents of Manitoba in Part 5 of this form, please include a document showing a separate breakdown of eligible salaries by taxation years for (1) Manitoba residents and (2) deemed residents of Manitoba—in addition to the Actual List of Deemed Labour	
No	te: Declarations of Manitoba Residency —Form A (1)*—for all individuals for which amounts are claimed on this application must be available upon request.	
	can find all the forms mentioned above, which are prepared by the Manitoba Film and Sound Recording Development C e Tax Credit Package located on their website at http://www.mbfilmsound.mb.ca/setThis.html.	orporation,