

## 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 *Income Tax Act* (Manitoba).

<b>Do not use this area</b>
<b>Code number</b>

To claim this credit, for **each** eligible production, attach the following items on **top** of your *T2 Corporation Income Tax Return* for the taxation year:

- 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);
- a completed copy of this form—you can complete one form for episodes in a series that are certified eligible productions; and
- all the documents listed in the checklist on the last page of this form.

### Part 1 – Corporate information

Corporation name				Business Number							
Address				City/Province		Postal code					
Name of person to contact for more information		Title		Phone number		Fax number					
Taxation year				From	Y	M	D	To	Y	M	D

### Part 2 – Identifying the film or video production

Title of production	Enter the date the production was completed (delivery/answer print)	Y	M	D
Enter certificate number	Enter the date the principal photography began	Y	M	D

### Part 3 – Eligibility

1. Is the corporation incorporated in Canada?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
2. Is the corporation a taxable Canadian corporation?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
3. Does the corporation primarily carry on the business of film or video production?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
4. Does the corporation have a permanent establishment in Manitoba?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

#### Portion of salaries and wages paid to Manitoba resident or deemed resident employees\*

\* An employee is defined as an individual that your corporation employs, and who receives a T4 directly from your corporation (your corporation makes source deductions from their salaries and wages for income tax purposes).

Total number of individuals who are employees of the production corporation in the taxation year, whether or not they worked 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 <b>not</b> include amounts paid to individual contractors or corporations.).....	_____ <b>A</b>
Salaries and wages paid to <b>Manitoba resident</b> employees (including employees that are <b>deemed residents</b> ) for work performed on this production or another eligible production. (Do <b>not</b> include amounts paid to individual contractors or corporations.).....	_____ <b>B</b>
Portion of the total salaries and wages that are paid to Manitoba resident or deemed resident employees (line B divided by line A).....	_____ <b>% C</b>

**Important** — If you answered “No” to any of questions 1 to 4, or if the percentage you entered at line C is less than 25%, you are **not** eligible for the Manitoba film and video production tax credit.



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

Eligible salaries for services rendered by Manitoba residents (from line E, Part 5).....	_____	K	
<b>Plus:</b> 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) .....	= _____	M	
<b>Less:</b> 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) .....	= _____	O	
<b>Plus:</b> 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	
<b>Less:</b> 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 Manitoba or the federal <i>Income Tax Act</i> ; government equity investment provided by The Canadian Television Fund, Telefilm Canada, or the Manitoba Film and Sound Recording Development Corporation that is repayable or repaid; and any amount under The Canadian Television Fund Licence Fee Program.			
<b>Total eligible salaries of the corporation not including assistance</b> (line Q minus line R) .....	= _____	S	

**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. x \_\_\_\_\_ % W

**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 *T2 Corporation Income Tax Return* the amount of the Manitoba film and video production tax credit from line AA. If you are filing more than one of these forms, add the amounts from line AA of all the forms, and enter the total on line 620 of Schedule 5 of your return.

**Certification**

I, \_\_\_\_\_ of \_\_\_\_\_  
Name (please print) Address

certify that the information given in this form, and in all attached documents, is to the best of my knowledge, correct and complete.

\_\_\_\_\_  
Authorized officer's signature Position or office Date

### Complete Claim Checklist

To speed up the processing of your claim, make sure you attach all the documents listed below on **top** of your *T2 Corporation Income Tax Return* for **each** production for which you are claiming the Manitoba film and video production tax credit. Make sure you place the form on top of all the 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 .....

**Note:** Declarations of Manitoba Residency —Form A (1)\*—for all individuals for which amounts are claimed on this application must be available upon request.

\* You can find all the forms mentioned above, which are prepared by the Manitoba Film and Sound Recording Development Corporation, in the Tax Credit Package located on their website at <http://www.mbfilmsound.mb.ca/setThis.html>.