

Complete this form to calculate your Manitoba employee share purchase tax credit. You can claim this credit if you received an employee share ownership plan (ESOP) receipt.

The first \$27,000 of credits you earned in the year are refundable. Any unused amount can be claimed as a non-refundable tax credit in the year, or can be carried forward for ten years or carried back for three years. However, you cannot carry credits back to a tax year before 2014.

If you are filing electronically, keep all your documents in case we ask to see them at a later date. **If you are filing a paper return, attach this form and your ESOP receipt(s).**

Part 1 – Manitoba employee share purchase tax credit for 2015		Tax year ► 2015
Enter the unused Manitoba employee share purchase tax credit amount from your 2014 notice of assessment or notice of reassessment.		1
Enter the credit amount from ESOP receipt(s) for investments made to assist and facilitate succession planning for family businesses in Manitoba or to assist and facilitate employee buyouts and takeovers designed to create or maintain employment in Manitoba. <b>(maximum \$202,500)</b>		2
Enter the credit amount from ESOP receipt(s) for investments made to foster the growth of worker cooperatives in Manitoba or to facilitate and promote employee participation in business successes in Manitoba. <b>(maximum \$27,000)</b>	+	3
Line 2 plus line 3.	6094 =	4
Line 1 plus line 4.	<b>Total credits</b>	5
Enter the amount from line 4. Enter this amount on line 73 of Form MB479, <i>Manitoba Credits</i> .	<b>Current-year refundable tax credit (maximum \$27,000)</b>	6
If the amount from line 6 equals the amount from line 5, enter "0" on lines 14 and 17.		
Enter the amount from line 65 of Form MB428, <i>Manitoba Tax</i> , or, if you have to pay tax to more than one jurisdiction, enter the amount from line 40 in Part 4, Section MB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2015 – Multiple Jurisdictions</i> .		7
Enter the amount from line 5.	8	
Enter the amount from line 6.	-	9
Line 8 minus line 9	=	10
Maximum non-refundable tax credit	11	
Enter the amount from line 6.	-	12
Line 11 minus line 12	=	13
Enter the amount from line 7, 10, or 13, whichever is <b>least</b> . Enter this amount on line 66 of Form MB428 or on line 41 in Part 4, Section MB428MJ, of Form T2203, whichever applies.	<b>Current-year non-refundable tax credit</b>	14

Part 2 – Unused credit available for carry forward	
Enter the amount from line 10.	15
Enter the amount from line 14.	-
Line 15 minus line 16	=
<b>Total unused credit available for carry forward</b>	17

**Certification**

I certify that the information given on this form is correct and complete.

Signature \_\_\_\_\_ Date 

Year	Month	Day

See the privacy notice on your return.

(Vous pouvez obtenir ce formulaire en français à [www.arc.gc.ca/formulaires](http://www.arc.gc.ca/formulaires) ou en composant le 1-800-959-7383.)