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Manitoba

Manitoba Community Enterprise Development Tax Credit

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when completed

Complete this form to calculate your Manitoba community enterprise development tax credit. You can claim this credit if you received a slip T2CEDTC (MAN.), *Manitoba Community Enterprise Development Tax Credit*.

The credits you earned in 2015 and in the first 60 days of 2016 are refundable. The unused credits from previous years can be used to reduce your Manitoba tax payable for that year. Any unused amounts can be carried forward for ten years.

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 Slip T2CEDTC (MAN.).**

Tax year ▶ 2015

Part 1 – Manitoba community enterprise development (CED) tax credit for 2015

Enter the unused Manitoba CED tax credit amount from your 2014 notice of assessment or notice of reassessment.		1
Enter the Manitoba CED tax credit amount from Slip T2CEDTC (MAN.). **(maximum $27,000)** 6845	+	•2
Line 1 plus line 2 **Total CED tax credits available for 2015 (maximum $27,000)**	=	3
Enter the Manitoba CED tax credit amount from line 2. Enter this amount on line 71 of Form MB479, *Manitoba Credits*. **Refundable CED tax credit**	–	4
Line 3 minus line 4	=	5
Enter the amount from line 61 of Form MB428, *Manitoba Tax*, or, if you have to pay tax to more than one jurisdiction, enter the amount from line 36 in Part 4, Section MB428MJ, of Form T2203, *Provincial and Territorial Taxes for 2015 – Multiple Jurisdictions.*		6
Enter an amount not exceeding the amount shown on line 5 or line 6, whichever is **less.** Enter this amount on line 62 of Form MB428 or on line 37 in Part 4, Section MB428MJ, of Form T2203, whichever applies. **Current-year non-refundable CED tax credit claim**		7

Complete part 2 to calculate your unused non-refundable Manitoba CED tax credit available to carry forward.

Part 2 – Credits available to carry forward

Enter the amount from line 1.		8
Enter the amount from line 7.	–	9
Line 8 minus line 9 **Unused non-refundable Manitoba CED tax credit available to carry forward**	=	10

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** ou en composant le **1-800-959-7383**.)

Canada