



**MANITOBA COOPERATIVE DEVELOPMENT TAX CREDIT
(2010 and later tax years)**

Name of corporation	Business number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Tax year-end</td> </tr> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Year Month Day</td> </tr> <tr> <td style="border-bottom: 1px solid black;"> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; border-bottom: 1px solid black;"> </td> <td style="width:33%; border-bottom: 1px solid black;"> </td> <td style="width:33%; border-bottom: 1px solid black;"> </td> </tr> </table> </td> </tr> </table>	Tax year-end	Year Month Day	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; border-bottom: 1px solid black;"> </td> <td style="width:33%; border-bottom: 1px solid black;"> </td> <td style="width:33%; border-bottom: 1px solid black;"> </td> </tr> </table>			
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- Use this schedule if you are an eligible contributor who made a monetary contribution after September 2010 to a cooperative development fund and you want to claim a Manitoba cooperative development tax credit under section 7.14 of the *Income Tax Act* (Manitoba).
- You can reduce your Manitoba income tax payable for the current tax year, claim a refund of the current-year credit, and calculate your credit available for carryforward and carryback. The tax credit will first be applied to reduce Manitoba income tax otherwise payable. The balance will be refunded up to \$750. The remaining credit can be carried forward 10 tax years and carried back 3 tax years. However, you cannot carry back to tax years ending before 2010.
- File a completed copy of this schedule with your *T2 Corporation Income Tax Return*. Also file Form T2CDTC(MB), *Cooperative Development Tax Credit Receipt*, with your T2 return. If you are filing your T2 return electronically, keep the receipt in case we ask for it later.

Part 1 – Tax credit earned in the current tax year

Complete this part with information from Form T2CDTC(MB). If you received more than one receipt for the year, use the information from the amended receipt.

Receipt number	100	<u> </u>							
Date of the contribution	101	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Year</td> <td style="text-align: center; border-bottom: 1px solid black;">Month</td> <td style="text-align: center; border-bottom: 1px solid black;">Day</td> </tr> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> </table>	Year	Month	Day				
Year	Month	Day							
Amount of contribution	102	<u> </u>							
Non-refundable credit (enter this amount on line D in Part 2)	103	<u> </u>							
Refundable credit (enter this amount on line 612 of Schedule 5 (cannot exceed \$750))	104	<u> </u>							

Part 2 – Calculation of total non-refundable credit available and credit available for carryforward

Non-refundable credit at the end of the previous tax year			A
Deduct:			
Non-refundable credit expired after 10 tax years	205	<u> </u>	B
Non-refundable credit at the beginning of the tax year (amount A minus amount B)	210	<u> </u>	▶ C
Add:			
Non-refundable current-year credit earned (amount from line 103 in Part 1)		<u> </u>	D
Total non-refundable credit available (amount C plus amount D)		<u> </u>	E
Deduct:			
Non-refundable credit claimed in the current tax year (lesser of amount E and Manitoba tax otherwise payable) (enter on line 609 of Schedule 5)	220	<u> </u>	F
Non-refundable credit carried back to previous tax year(s) (complete Part 3)		<u> </u>	G
Subtotal (amount F plus amount G)		<u> </u>	▶ H
Non-refundable credit available for carryforward at the end of the current tax year (amount E minus amount H)	230	<u> </u>	I

Part 3 – Request for carryback of credit

You can carry back to tax years ending after 2009. The credit applied to a particular year cannot be more than the Manitoba tax otherwise payable for that year. The total credit that can be carried back to all three previous years cannot be more than the lesser of amount E **minus** amount F, and amount D in Part 2.

	Year	Month	Day		
1st previous tax year				Credit to be applied 901 _____
2nd previous tax year				Credit to be applied 902 _____
3rd previous tax year				Credit to be applied 903 _____
Total (enter on line G in Part 2)					=====

Part 4 – Analysis of non-refundable credit available for carryforward by year of origin

You can complete this part to show all the non-refundable credits from previous tax years available for carryforward, by year of origin. This will help you determine the amount of credit that could expire in later years.

Year of origin (earliest year first)			Credit available
Year	Month	Day	

Year of origin (earliest year first)			Credit available
Year	Month	Day	

Total (equals line I in Part 2) =====