

You have to complete this form for a trust resident in Manitoba **and** for a non-resident trust that carries on a business through a permanent establishment in Manitoba. **Include a completed copy of this form with the trust's return.**

**Taxable income** (line 56 of the return) \_\_\_\_\_ 1

### Step 1 – Manitoba tax on taxable income

#### Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$31,000 or less	more than \$31,000, but not more than \$67,000	more than \$67,000	
Enter the amount from line 1.				2
Base amount	0.00	31,000.00	67,000.00	3
Line 2 minus line 3	=	=	=	4
Rate	× 10.8%	× 12.75%	× 17.4%	5
Line 4 multiplied by line 5	=	=	=	6
Tax on base amount	+ 0.00	+ 3,348.00	+ 7,938.00	7
<b>Manitoba tax on taxable income</b> (line 6 plus line 7)	=	=	=	8

#### Inter vivos trusts (other than grandfathered)

**Manitoba tax on taxable income:** Line 1 \_\_\_\_\_ × 17.4% = \_\_\_\_\_ 9

### Step 2 – Donations and gifts tax credit

Total donations and gifts	Line 17A of Schedule 11	14012 •			
	On the first \$200 or less		× 10.8% =		10
	On the remainder		× 17.4% =	+	11
<b>Donations and gifts tax credit</b> (line 10 plus line 11)				14014 ■ =	12

### Step 3 – Manitoba Tax

Enter the amount from line 8 or line 9 above.			14021 ■	13
Family tax benefit \$2,065 minus [9% × (line 50 of the return)] (If negative, enter "0".) =		× 10.8% =	14120 ■ -	14
Subtotal (line 13 minus line 14. If negative, enter "0".)			=	15
Donations and gifts tax credit (line 12)				16
Dividend tax credit				
Line 24 of Schedule 8	× 29.0526% =	14018 ■ +		17
Line 31 of Schedule 8	× 5.4411% =	14015 ■ +		18
Minimum tax carryover				
Line 30 of Schedule 11	× 50% =	14016 ■ +		19
Total credits (add lines 16 to 19)			=	20
Subtotal (line 15 minus line 20. If negative, enter "0".)			=	21
Manitoba additional tax for minimum tax purposes (amount G from Chart 3 of Schedule 12)			14002 ■ +	22
Subtotal (line 21 plus line 22)			14005 ■ =	23
Total Manitoba political contributions	14141 •	24		
Allowable political contribution tax credit (see instructions on back)		14140 ■		25
Manitoba foreign tax credit (from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit)		14080 ■ +		26
Subtotal (line 25 plus line 26)			=	27
<b>Manitoba tax</b> (line 23 minus line 27. If negative, enter "0".) Enter this amount on line 82 of the return.			14170 ■ =	28

# Manitoba Tax Instructions

Protected B when completed

See below for more information about the following amounts:

- allowable political contribution tax credit;
- paid work experience tax credit;
- odour-control tax credit;
- green energy equipment tax credit;
- nutrient management tax credit; and;
- rental housing construction tax credit.

## Line 25 – Allowable political contribution tax credit

A trust can deduct, from its taxes payable to Manitoba, part of the amounts it paid to:

- a registered political party in Manitoba; or
- a candidate seeking election to the Manitoba legislature.

Attach an official receipt to the return as proof of payment, and use the **applicable** column to calculate the allowable credit.

Total political contributions in the year: \_\_\_\_\_ A

Enter amount A on line 24.

		Contributions of \$400 or less	Contributions more than \$400, but not more than \$750	Contributions more than \$750, but not more than \$1,275	Contributions over \$1,275
Amount A	1				
Contribution base	2	0 00	400 00	750 00	
Line 1 minus line 2	3	=	=	=	
Credit rate	4	75%	50%	33.33%	
Line 3 multiplied by line 4	5	=	=	=	
Base credit	6	0 00	300 00	475 00	
Allowable credit (line 5 plus line 6)					
Enter this amount on line 25	7	=	=	=	650 00

## Paid work experience tax credit

You can claim this credit if in 2015 you paid salaries or wages:

- to a qualifying youth for a qualifying period of employment that started after September 1, 2015;
- to a co-op student for a qualifying work placement in 2015;
- to a co-op graduate for a qualifying period of employment;
- to an apprentice for a qualifying period of employment; or
- to a journeyman for a qualifying period of employment.

On line 91 of the trust's return, enter the total paid work experience tax credit. For more information, refer to Form T2SCH384, *Manitoba Paid Work Experience Tax Credit (2015 and later tax years)*.

## Odour-control tax credit

A trust can claim this credit if, in 2015, it was carrying on the business of farming in Manitoba and it incurred eligible odour-control expenditures. On line 91 of the trust's return, enter the amount from line 10 of Form T4164, *Manitoba Odour-Control Tax Credit (Individuals)*. Include a copy of Form T4164 with the trust's return.

## Green energy equipment tax credit

A trust can claim this credit if, in 2015, it installed a geothermal heat pump system or specified solar heating equipment. Starting in January 2015, the credit is expanded to include biomass fuel energy equipment that is installed in Manitoba and used in a business. Enter the amount of the credit on line 91 of the trust's return. For more information, go to [www.gov.mb.ca/finance/tao/green.html](http://www.gov.mb.ca/finance/tao/green.html).

## Nutrient management tax credit

A trust can claim this credit if, after April 17, 2012, it was carrying on the business of farming in Manitoba and incurred eligible expenditure for the acquisition of eligible nutrient management equipment. Enter the amount of the credit on line 91 of the trust's return. For more information, go to [www.gov.mb.ca/finance/ccredits.html#nutrient-corp](http://www.gov.mb.ca/finance/ccredits.html#nutrient-corp).

## Rental housing construction tax credit

A trust can claim this credit if, it is a non-profit organization and it obtained a tax credit certificate from the Department of Housing and Community Development and, after April 16, 2013, it obtained a building permit for a rental housing project that is in Manitoba, is newly constructed, or converted from a non-residential use, is a Class 1 property of the trust for the purpose of Schedule II of the federal regulations, is situated on land owned or leased by the trust, contains at least five residential units, and is not a hotel, hostel or ineligible facility, and becomes available for use during 2015. Enter the amount of the credit on line 91 of the trust's return. For more information, go to [www.gov.mb.ca/finance/ccredits.html#rental](http://www.gov.mb.ca/finance/ccredits.html#rental).

## If you have questions...

If you have questions about Manitoba tax, visit the Canada Revenue Agency (CRA) website at [www.cra.gc.ca](http://www.cra.gc.ca), or call the CRA at 1-800-959-8281.

You can also contact the Manitoba Tax Assistance Office. In Winnipeg, call 204-948-2115. Outside Winnipeg, call 1-800-782-0771. Information is also available on the Government of Manitoba Web site at [www.gov.mb.ca/finance/tao](http://www.gov.mb.ca/finance/tao).