

**INFORMATION FOR MANITOBA EMPLOYERS
REGISTERED UNDER
THE HEALTH AND POST SECONDARY EDUCATION TAX LEVY ACT
(PAYROLL TAX)**

2004 Payroll Tax Annual Report

Tax payable reported on an employer's 2004 Payroll Tax Annual Report will be subject to a 10 per cent late filing penalty plus interest. Employers should review their records before the end of the calendar year to ensure that all taxable remuneration for the year has been reported on a monthly return. **If remuneration such as employee benefits is not known by the end of the year, an estimate should be made and the corresponding tax payable calculated and remitted on or before January 15, 2005.** The actual amounts must be reported and adjusted for, if necessary, on the Annual Report.

Employers with taxable remuneration in the 2004 calendar year are required to file the 2004 Payroll Tax Annual Report. The report is due March 31, 2005. It must include a copy of all information summaries (T4/T4PS) filed by the employer under the Income Tax Act (Canada).

Associated corporations, including certain corporate partnerships, are required to file a combined Payroll Tax Annual Report, along with a copy of every information summary, for each of the employers in the associated group. Associated groups with total remuneration in the \$1 million to \$2 million-notch range allocate (on the Annual Report) a share of the exemption/notch reduction to each employer in the group.

The 2004 Payroll Tax Annual Report will be mailed to employers in February 2005.

Further information may be obtained from:

Winnipeg Office

Manitoba Finance
Taxation Division
101 – 401 York Avenue
Winnipeg, Manitoba R3C 0P8
Telephone (204) 945-5603
Manitoba Toll Free 1-800-782-0318
Fax (204) 945-0896
E-mail: MBTax@gov.mb.ca
Web Site: www.gov.mb.ca/finance/taxation

Westman Regional Office

Manitoba Finance
Taxation Division
349, 340 – 9th Street
Brandon Manitoba R7A 6C2
Telephone (204) 726-6153
Manitoba Toll Free 1-800-275-9290
Fax (204) 726-6763