

You have to complete this form for a trust resident in Manitoba or for a non-resident trust if it carries on a business through a permanent establishment in Manitoba.

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:	\$30,544 or less	more than \$30,544 , but not more than \$65,000	more than \$65,000
Enter the amount from line 1 above	2 <u> </u>	<u> </u>	<u> </u> 2
Base amount	3 <u> </u> 0 00	<u> </u> 30,544 00	<u> </u> 65,000 00 3
Line 2 minus line 3	4 <u> </u>	<u> </u>	<u> </u> 4
Rate	5 <u> </u> 10.9%	<u> </u> 14%	<u> </u> 17.4% 5
Multiply the amount on line 4 by the rate on line 5	6 <u> </u>	<u> </u>	<u> </u> 6
Tax on base amount	7 <u> </u> 0 00	<u> </u> 3,329 00	<u> </u> 8,153 00 7
Manitoba tax on taxable income (line 6 plus line 7)	8 <u> </u>	<u> </u>	<u> </u> 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 17 of Schedule 11	14012 ● <u> </u>		
	On the first \$200 or less	<u> </u>	× 10.9% =	<u> </u> 10
	On the remainder	<u> </u>	× 17.4% =	<u> </u> 11
Donation and gifts tax credit (line 10 plus line 11)		14014 ● <u> </u>	=	<u> </u> 12

Step 3 – Manitoba tax

Enter the amount from line 8 or line 9 above **14021** ■ **13**

Donations and gifts tax credit (line 12)		<u> </u>		<u> </u> 14
Dividend tax credit	Line 21 of Schedule 8	<u> </u>	× 25% =	14015 ● <u> </u> + <u> </u> 15
Minimum tax carryover	Line 27A of Schedule 11	<u> </u>	× 50% =	14016 ● <u> </u> + <u> </u> 16
Family tax reduction	\$225 minus (Line 50 of the return	<u> </u>	× 1%) =	14120 ■ <u> </u> + <u> </u> 17
Total credits (add lines 14 to 17)		<u> </u>	=	<u> </u> 18
Subtotal (line 13 minus line 18. If negative, enter "0")		<u> </u>	=	<u> </u> 19
Manitoba additional tax for minimum tax purposes	Amount G from Chart 3 of Schedule 12	14002 ● <u> </u>	+	<u> </u> 20
Subtotal (line 19 plus line 20)		14005 ■ <u> </u>	=	<u> </u> 21

Total Manitoba political contributions	14141 ● <u> </u>	22		
Allowable political contribution tax credit (see instructions on back)	14140 ■ <u> </u>	+	<u> </u>	23
Manitoba foreign tax credit (from Form T2036)	14080 ● <u> </u>	+	<u> </u>	24
Subtotal (line 23 plus line 24)	<u> </u>	=	<u> </u>	25

Manitoba tax (line 21 minus line 25. If negative, enter "0")
Enter this amount on line 82 of the return. **14170** = **26**

Manitoba Tax Instructions

What's new for 2005

The allowable political contribution tax credit calculation has changed.

Use the following chart to calculate the allowable political contribution tax credit.

Line 23 – Allowable political contribution tax credit									
<p>A trust can deduct from its taxes payable to Manitoba a portion of the amounts it paid to:</p> <ul style="list-style-type: none"> • a registered political party of Manitoba; or • a candidate seeking election to the Manitoba legislature. <p>Attach an official receipt to the return as proof of payment, and use the applicable column to calculate the allowable credit:</p> <p>Total political contributions in the year: _____ A Enter amount A on line 22.</p>									
		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	x	75%	x	50%	x	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	7	=		=		=			
Enter this amount on line 23.									\$650.00

If you have questions...

If you have questions about **Manitoba tax and credits**, contact:

Manitoba Tax Assistance Office
Room 809, 386 Broadway
Winnipeg MB R3C 3R6

In Winnipeg, call 948-2115. Outside Winnipeg, call 1-800-782-0771. Email address: TAO@gov.mb.ca

If you have other questions, contact the Canada Revenue Agency. You can call us at **1-800-959-8281**. Our telephone numbers are listed on our Web site at www.cra.gc.ca/contact, and in the government section of your telephone book.