



# MANITOBA COMMUNITY ENTERPRISE DEVELOPMENT TAX CREDIT

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

The credits you earned in the year are used to reduce your Manitoba tax payable for that year. Any unused amount can be carried forward for ten years or carried back for the three previous years.

**Attach a copy** of Certificate T2CEDTC (MAN.) to this form and include it with your return. If you are filing electronically, keep a copy of the documents for your records in case we need to see them.

Tax year ► 2006

## Part 1 – Manitoba community enterprise development tax credit claim for 2006

Unused Manitoba community enterprise development tax credit from your 2005 <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>				1
Credit amount from Certificate T2CEDTC (MAN.)	(maximum \$9,000)	6846 +		• 2
Add lines 1 and 2	<b>Total credit available</b>	=		3
Enter the amount from line 3 or \$9,000, whichever is less	<b>Maximum allowable for 2006</b>			4
Amount from line 70 of Form MB428, <i>Manitoba Tax</i> , or, if you have to pay tax to more than one jurisdiction, from line 50 in Part 4, Section MB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2006 – Multiple Jurisdictions</i>				5
Enter the amount from line 4 or line 5, whichever is less.				
Enter this amount on line 71 of Form MB428 or on line 51 in Part 4, Section MB428MJ, of Form T2203, whichever applies.	<b>Current-year claim</b>			6

Complete Part 2 if the amount of your **current-year claim** (line 6) is **less** than the **total credit available** (line 3). You can claim a carryback of the unused credit or calculate the amounts available to carry forward to future years. The carryback provisions allow you to apply unused credits against your Manitoba tax for the three previous tax years. The total of the credit you carryback to a previous year, and any credit you have already claimed in that year, cannot be more than \$9,000. The credit you apply cannot be more than your Manitoba tax for that year.

For 2005, you cannot claim more than your Manitoba tax from line 428 of your return. If you have to pay tax to more than one jurisdiction, you cannot claim more than the amount on line 54 in Part 4, Section MB428MJ, of Form T2203 for 2005.

For 2004, you cannot claim more than your Manitoba tax from line 428 of your return. If you have to pay tax to more than one jurisdiction, you cannot claim more than the amount on line 54 in Part 4, Section MB428MJ, of Form T2203 for 2004.

For 2003, you cannot claim more than your Manitoba tax from line 428 of your return. If you have to pay tax to more than one jurisdiction, you cannot claim more than the amount on line 54 in Part 4, Section MB428MJ, of Form T2203 for 2003.

## Part 2 – Carryback and amount available to carry forward to future years

Enter the amount from line 3				7
Enter the amount from line 6				8
Line 7 minus line 8	<b>Total unused credit available</b>	=		9
Manitoba community enterprise development tax credit to be applied to 2005	6847			• 10
Manitoba community enterprise development tax credit to be applied to 2004	6848 +			• 11
Manitoba community enterprise development tax credit to be applied to 2003	6849 +			• 12
Add lines 10, 11 and 12 (the total cannot be more than the amount from line 9)	=			13
Line 9 minus line 13	<b>Unused Manitoba community enterprise development tax credit available to carry forward to future years</b>	=		14

## Certification

I certify that the information given on this form is correct and complete.

Signature \_\_\_\_\_

Date 

Year	Month	Day