



**MANITOBA CO-OP EDUCATION AND APPRENTICESHIP TAX CREDIT  
(2008 and later tax years)**

Corporation's name	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Tax year-end</td> </tr> <tr> <td style="text-align: center;">Year      Month      Day</td> </tr> <tr> <td style="text-align: center;">               </td> </tr> </table>	Tax year-end	Year      Month      Day	
Tax year-end					
Year      Month      Day					

- You can claim a Manitoba co-op education and apprenticeship tax credit in each of these situations:
  - you are an **employer** that paid salaries or wages for **qualifying work placements** that ended in the tax year, and before 2009.
  - you are an employer that hires and retains for at least one year, **co-op graduates** in full-time employment in Manitoba. The students must have graduated after March 6, 2006, and before 2009, from a recognized post-secondary co-operative education program in a field related to the employment.
  - you are an employer that hires and retains for at least one year, **journeypersons** in full-time employment in Manitoba. The journeyperson must have become certified in Canada after April 9, 2008.

**Note:** The terms in bold are defined in subsection 1(1) of the *Manitoba Co-operative Education Tax Credit Regulation*.
- A credit earned after March 6, 2006, is refundable and cannot be carried back or carried forward. However, you may have an unused non-refundable credit for work placements that ended before March 7, 2006 that may be carried forward 10 years.
- Use this schedule to:
  - claim the credit to reduce Manitoba income tax otherwise payable in the current tax year;
  - calculate the previous unused non-refundable credits you have available to carry forward;
  - transfer a credit after an amalgamation, or the wind-up of a subsidiary, as described in subsections 87(1) and 88(1) of the federal *Income Tax Act* respectively; or
  - claim a refund of the credit.
- A corporation that is exempt under section 149 of the federal *Income Tax Act* can use this schedule. However, to claim the credit the corporation will also have to complete Schedule 5, *Tax Calculation Supplementary – Corporations*, and file a *T2 Corporation Income Tax Return*.
- Attach a completed copy of this schedule to the *T2 Corporation Income Tax Return*.

**Part 1 – Total credits earned in the current tax year**

	Serial number shown on the <i>Proof of Credit Form</i>	Refundable credit
	<b>100</b>	<b>203</b>
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		

**Total refundable credit earned in the current tax year** **125**

Enter this amount on line 622 of Schedule 5 .....

If you need more space, attach more schedules.

**Part 2 – Calculation of previous unused non-refundable credit available for carryforward**

Unused credit at the end of the previous tax year ..... \_\_\_\_\_

**Deduct:** Credit expired after 10 tax years ..... **104** \_\_\_\_\_

Credit at the beginning of the tax year ..... **105** \_\_\_\_\_ ▶ \_\_\_\_\_

**Add:**

Credit transferred on an amalgamation or the wind-up of a subsidiary ..... **110** \_\_\_\_\_

Total credit available ..... \_\_\_\_\_ **B**

**Deduct:**

Credit claimed in the current year \* (enter it on line 603 in Part 2 of Schedule 5) ..... **160** \_\_\_\_\_

**Closing balance** – total credit available for carryforward ..... **200** \_\_\_\_\_

\* The credit claimed in the current year should not be more than the Manitoba income tax otherwise payable or the amount at line B, whichever is less.

**Part 3 – 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			Credit available for carryforward
	Year	Month	Day	
10th previous tax year ending on .....				..... _____
9th previous tax year ending on .....				..... _____
8th previous tax year ending on .....				..... _____
7th previous tax year ending on .....				..... _____
6th previous tax year ending on .....				..... _____
5th previous tax year ending on .....				..... _____
4th previous tax year ending on .....				..... _____
3rd previous tax year ending on .....				..... _____
2nd previous tax year ending on .....				..... _____
1st previous tax year ending on .....				..... _____
<b>Total</b> (equal to line 200 in Part 2)				=====

The amount available from the 10th previous tax year will expire after the current tax year. When you file your return for the next year, you will enter the expired amount on line 104 of Schedule 384 for that year.