



**MANITOBA CO-OP EDUCATION AND APPRENTICESHIP TAX CREDIT
(2009 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> </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 if you have a Manitoba Government proof-of-credit certificate, as defined in subsection 10.1(1) of the Manitoba *Income Tax Act*. For more information, go to the Manitoba Tax Assistance Office page on the Manitoba Finance Web site at www.gov.mb.ca/finance.
- The tax credit consists of the following:
 - co-op student hiring incentive for a **qualifying work placement** of a co-op student;
 - co-op graduate hiring incentive for a **qualifying period of employment** of a **qualifying graduate**;
 - **early level** apprentice hiring incentive for a **qualifying period of employment** of a **qualifying apprentice** at level 1 or 2 of the Manitoba apprenticeship program;
 - **advanced level** apprentice hiring incentive for a **qualifying period of employment** of a **qualifying apprentice** at level 3 or higher of the Manitoba apprenticeship program; and
 - journeyman hiring incentive for a **qualifying period of employment** of a **qualifying journeyman**.

Note: The terms in bold are defined in subsection 10.1(1) of the Manitoba *Income Tax Act*.
- A credit earned after March 6, 2006, is refundable and cannot be carried back or carried forward. However, if you have an unused non-refundable credit for work placements that ended before March 7, 2006, it may be carried forward 10 years.
- Use this schedule to:
 - claim a refund of the current year credit;
 - 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; or
 - 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.
- 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*.
- To claim this credit, file a completed copy of this schedule with your *T2 Corporation Income Tax Return*, along with a copy of the proof-of-credit certificate on or before the corporation's filing-due date for the tax year. If you file electronically, keep the certificate in case we ask for it later.

Part 1 – Total credits earned in the current tax year

	Serial number shown on the proof-of-credit certificate	Refundable credit*
1.	100	203
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 the employer is a partnership, the credit should be prorated according to the share of salary and wages paid by the corporation.

If you need more space, attach more schedules.

