MANITOBA CO-OP EDUCATION AND APPRENTICESHIP TAX CREDIT (2009 and later tax years)

Corporation's name	Business Number	Tax year-end		
· ·		Year	Month	Day
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- 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
 - journeyperson hiring incentive for a qualifying period of employment of a qualifying journeyperson.

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.

	Serial number shown on the proof-of-credit certificate	Refundable credit
	100	203
l refundable cr	edit earned in the current tax year	125



If you need more space, attach more schedules.

Deduct: Credit expired after 10 tax years Credit at the beginning of the tax year Add: Unused credit transferred on an amalgan					
Total credit available					
Closing balance – total credit available for	or carryforward .			5) 160 200) which are in less
* The credit claimed in the current year st	nould not be more	than the	Manito	ba income tax otherwise payable or the amount at line E	3, whichever is less.
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expired amount on line 104 of Schedule 384 for that year.