



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 Slip 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 Slip 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 ► 2008

Part 1 – Manitoba community enterprise development tax credit claim for 2008

Unused Manitoba community enterprise development tax credit from your 2007 <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>			1
Credit amount from Slip T2CEDTC (MAN.)	(maximum \$9,000) 6846 +		• 2
Add lines 1 and 2	Total credit available	=	3
Enter the amount from line 3 or \$9,000, whichever is less	Maximum allowable for 2008		4
Amount from line 59 of Form MB428, <i>Manitoba Tax</i> , or, if you have to pay tax to more than one jurisdiction, from line 37 in Part 4, Section MB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2008 – Multiple Jurisdictions</i>			5
Enter an amount not exceeding the amount shown on line 4 or line 5, whichever is less . Enter this amount on line 60 of Form MB428 or on line 38 in Part 4, Section MB428MJ, of Form T2203, whichever applies.	Current-year claim		6

Complete Part 2 if the amount of your **current-year credit** (line 6) is **less** than the **total credit available** (line 3). You can claim a carryback of the unused credit or calculate the credit available to carry forward to future years. The carry-back provisions allow you to apply unused credits against your Manitoba tax for the three previous tax years. The total of the credit you carry back 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 2007, 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 56 in Part 4, Section MB428MJ, of Form T2203 for 2007.

For 2006, 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 2006.

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.

Part 2 – Carryback and credits 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	Total unused credit available	=	9
Manitoba community enterprise development tax credit to be applied to 2007	6847		• 10
Manitoba community enterprise development tax credit to be applied to 2006	6848 +		• 11
Manitoba community enterprise development tax credit to be applied to 2005	6849 +		• 12
Add lines 10 to 12 (the total cannot be more than the amount from line 9)		=	▶ 13
Line 9 minus line 13	Unused Manitoba community enterprise development tax credit available to carry forward	=	14

Certification

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

Signature _____

Date

Year	Month	Day