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 amounts can be carried forward for ten years or carried back for three years.

Attach a copy of this form and Slip T2CEDTC (MAN.) to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

	Tax year ▶	2010

Part 1 – Manitoba community enterprise development tax credit for 2010

Unused Manitoba community enterprise development tax credit from your 2009 notice of assessment or notice of reassessment		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 2010**		4
Enter the amount from line 58 of Form MB428, *Manitoba Tax*, or, if you have to pay tax to more than one jurisdiction, enter the amount from line 36 in Part 4, Section MB428MJ, of Form T2203, *Provincial and Territorial Taxes for 2010 – Multiple Jurisdictions.*		5
Enter an amount not exceeding the amount shown on line 4 or line 5, whichever is **less.** Enter this amount on line 59 of Form MB428 or on line 37 in Part 4, Section MB428MJ, of Form T2203, whichever applies. **Current-year claim**		6

Complete Part 2 if the amount of your **current-year claim** (line 6) is **less** than the **total credit available** (line 3) **and** you want to 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 years. The credit you apply cannot be more than your Manitoba tax for that year. 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**.

Part 2 – Carryback and credits available to carry forward

Enter the amount from line 3.		7
Enter the amount from line 6. −		8
Line 7 minus line 8 **Total credit available for carryback** =		9
Manitoba community enterprise development tax credit to be applied to 2009 6847		•10
Manitoba community enterprise development tax credit to be applied to 2008 6848 +		•11
Manitoba community enterprise development tax credit to be applied to 2007 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 **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

Canada