MANITOBA FILM AND VIDEO PRODUCTION TAX CREDIT

| Use this form to claim a tax credit for eligible salaries of an el must have incurred the salaries for a production that the Man Development Corporation certified as an eligible production (Manitoba). | nitoba Film | and S | Sound Re | ecording |) | | | Do no | t us | e this | area | l | | |
|--|----------------|----------|------------|----------------|-----------|----------|------------------|--------|------|---------|----------|--------|----|------------|
| To claim this credit, for each eligible production, attach the fo Corporation Income Tax Return for the taxation year: | ollowing ite | ms on | top of y | our <i>T</i> 2 | | | | | | | | | | |
| a Certificate of Completion (if the production was completed or an Advance Certificate of Eligibility (if the production vector); | was not co | mplete | ed in the | | n | | | Co | de r | numb | er | | | |
| a completed copy of this form—you can complete one fo series that are certified eligible productions; and | rm for epis | sodes | in a | | | | | | | | | | | |
| all the documents listed in the checklist on the last page | of this forn | n. | | | | | | | | | | | | |
| Part 1 – Corporate information | | | | | | | | | | | | | | |
| Corporation name | | | | | Busine | ss Num | ber | | | | | | | |
| Address | | | | | City/Pro | ovince | | | | Pos | stal c | ode | | |
| Name of person to contact for more information | Title | | | | Phone | numbei | • | | | Fax | num | ber | | |
| | Taxation | year | From | | , | M | D | То | I | Y | | M | | D |
| Part 2 – Identifying the film or video production | | | | | | | | | | · | • | | | |
| Title of production | | | r the date | | duction (| was cor | npleted | | ĺ | Y | 1 | M | 1 | D |
| Enter certificate number | | Ente | r the date | e the prii | ncipal ph | otograp | hy begai | n | I | Y | <u> </u> | M | Ì | D _ |
| Part 3 – Eligibility | | | | | | | | II. | | | | 1 1 | | II. |
| Is the corporation incorporated in Canada? | | | | | | | | | | ⁄es | , | N | lo | |
| 2. Is the corporation a taxable Canadian corporation? | | | | | | | <u></u> | Yes No | | | | | | |
| Does the corporation primarily carry on the business of film or video production? | | | | | | | Yes No | | | | | | | |
| 4. Does the corporation have a permanent establishment in Manitoba? | | | | | | | <u></u> | ⁄es_ |] | N | lo | | | |
| Portion of salaries and wages paid to Manitoba residen | t or deem | ed res | sident e | mploye | es* | | | | | | | | | |
| * An employee is defined as an individual that your corporation (your corporation makes source deductions from their salaries | | | | | | om you | r corpora | ition | | | | | | |
| Total number of individuals who are employees of the production on this production | on corporati | ion in t | he taxati | on year, | whether | or not t | they work | ked | | | | | | |
| All salaries and wages the corporation has paid to employees in production. (Do not include amounts paid to individual contractors or corpo | | • | | | • | | | | | | | | | A |
| Salaries and wages paid to Manitoba resident employees (inc performed on this production or another eligible production. (Do not include amounts paid to individual contractors or corpo | | - | | | | | | | | | | | | В |
| Portion of the total salaries and wages that are paid to Manitoba (line B divided by line A) | | | | | | | | | | | | | % | 5 C |
| Important — If you answered "No" to any of questions 1 to 4, of Manitoba film and video production tax credit. | or if the perc | centag | e you en | tered at | line C is | less tha | an 25%, <u>'</u> | you ar | e no | ot eliç | gible 1 | or the | | |



Part 4 - Determining the production commencement time 1. Did principal photography for the eligible production start after March 8, 2005? Yes No 2. Are you completing this form for a taxation year ending after March 8, 2005? Yes No If you answered "No" to both questions, continue to Part 5. Otherwise, enter the information below to determine the production commencement time of your eligible production. Year Month Enter on line D the production commencement time, which is the earlier of (enter dates): the date principal photography began; and the latest of Year Month the date the corporation or its parent first incurred development labour costs for the development of script material on which the production is based; the date the corporation or its parent first acquired a right for the story that is the basis of the final script; and - the date that is two years before the date on which principal photography began. Part 5 – Determining eligible salaries Manitoba eligible salaries include amounts that are: reasonable in the circumstances; directly attributable to the production of the eligible film or video; incurred in the taxation year, or the preceding taxation year, and paid no later than 60 days after the end of the taxation year; incurred and paid after 1996, and before March 1, 2011; for the stages of production from the final script stage to the end of the post-production stage (if you answered "No" to both questions in Part 4); and for the stages of production from the production commencement time to the end of the post-production stage in any other situation. Eligible salaries for services provided by individuals resident in Manitoba on December 31 in the year in which principal photography commenced, or in the preceding year Salary or wages (paid to Manitoba residents)..... Remuneration paid to: - individuals..... corporations solely owned by one individual who resided in Manitoba on December 31 in the year in which principal photography commenced, or in the preceding year - other corporations Eligible salaries reimbursed to the parent corporation that wholly owns the production corporation under a reimbursement agreement..... Eligible salaries for services rendered by Manitoba residents = _ Note: The following portion of Part 5 should be completed only if you are filing this claim for the taxation year during which the production was completed and if you are attaching a Certificate of Completion to your claim. Eligible salaries for services provided by deemed residents of Manitoba (calculate these amounts separately for each year of the production and enter the totals for all years below) Eligible salaries of actual deemed residents of Manitoba (include salary or wages and remuneration but do **not** include amounts for taxable benefits received by deemed residents)..... Eligible salaries for services rendered by Manitoba residents (from line E)..... Enter at line H the rate of the deemed labour cap that is specified on the Certificate of x _____ % H Completion..... Maximum eligible salaries of deemed residents of Manitoba (multiply the amount from line G by the percentage at line H)..... Eligible salaries for services rendered by deemed residents of Manitoba J (enter the lesser of the amounts at lines F and I).....

Part 6 – Determining the Manitoba film and video production tax credit

| . are a production tax order | |
|--|--|
| Eligible salaries for services rendered by Manitoba residents (from line E, Part 5) | к |
| Plus: eligible salaries for services rendered by deemed residents of Manitoba (from line J, Part 5) | +L |
| Total eligible salaries for the production for the taxation year (total of lines K and L) | = M |
| Less: eligible salaries included at line M that may be claimed by another corporation | N |
| Total eligible salaries that are not otherwise claimable (line M minus line N) | =0 |
| Plus: amount of eligible salaries allocated to the corporation through a joint allocation agreement that was filed with the minister | +P |
| Total eligible salaries of the corporation for the production for the taxation year (total of lines O and P) | =Q |
| Less: total amount of government assistance received or receivable by the corporation in connection with these eligible salaries* | R |
| * Do not include the following amounts: any film and video production tax credit under the Manitob education and apprenticeship program under section 10.1 of the Manitoba <i>Income Tax Act</i> ; gove Television Fund, Telefilm Canada, or the Manitoba Film and Sound Recording Development Counder The Canadian Television Fund Licence Fee Program. | ernment equity investment provided by The Canadian |
| Total eligible salaries of the corporation not including assistance (line Q minus line R) | =S |
| Basic credit: | |
| Enter at line T the rate of basic credit that is specified on the certificate (Advance Certificate of Eligibility or Certificate of Completion) | x % T |
| Basic credit (line S multiplied by the rate on line T) | = U |
| Frequent filming bonus: | |
| Enter at line V the rate of frequent filming bonus that is specified on the certificate (Advance Certificate of Eligibility or Certificate of Completion) | x % V |
| Enter at line W the percentage of eligible hours that is specified on the certificate for the series of episodes. In any other situation, enter 100% | x % W |
| | · · · · · · · · · · · · · · · · · · · |
| Frequent filming bonus (line S multiplied successively by the rates on lines V and W) | X |
| Rural bonus: | |
| Enter at line Y the rate of rural bonus that is specified on the certificate (Advance Certificate of Eligibility or Certificate of Completion) | x % Y |
| Rural bonus (line S multiplied by the rate on line Y) | z |
| Producer bonus: | |
| Enter at line AA the rate of producer bonus that is specified on the certificate (Advance Certificate of Eligibility or Certificate of Completion) | x % AA |
| Producer bonus (line S multiplied by the rate on line AA) | |
| Total Manitoba film and video production tax credit (add the amounts from lines U, X, Z and AB) | = AC |
| Enter on line 620 of Schedule 5 of your <i>T2 Corporation Income Tax Return</i> the amount of the Man you are filing more than one of these forms, add the amounts from line AC of all the forms, and en | nitoba film and video production tax credit from line AC. If ter the total on line 620 of Schedule 5 of your return. |
| Certification — | |
| | |
| I, of of | Address |
| certify that the information given in this form, and in all attached documents, it to the best of my kn | nowledge, correct and complete. |
| | |
| Authorized officer's signature Position | or office Date |

Complete Claim Checklist

| 1. | An Advance Certificate of Eligibility or a Certificate of Completion issued by the Manitoba Film and Sound Recording Development Corporation | |
|----|--|--|
| 2. | A completed copy of this form—you can complete one form for episodes in a series that are certified eligible productions | |
| 3. | A Report of Eligible Manitoba Labour Expenditures conforming to the format presented in Form B (1)* prepared by the Manitoba Film and Sound Recording Development Corporation | |
| 4. | The final detailed cost report upon which the Report of Eligible Manitoba Labour Expenditures is based (indicating eligible Manitoba labour expenditures) | |
| 5. | The financial statements for the production corporation for the taxation year | |
| 6. | If applicable, any documentation that indicate a change in control to the corporation or its corporate structure, which has occurred after the date on which the Part A application has been submitted | |
| 7. | If applicable, the Actual List of Deemed Labour—Form D, Part B*—signed by unions/guilds/Film Training Manitoba (it should also be on file with the Manitoba Film and Sound Recording Development Corporation) | |
| 8. | If you are claiming eligible salaries for services provided by deemed residents of Manitoba in Part 5 of this form, please include a document showing a separate breakdown of eligible salaries by taxation years for (1) Manitoba residents and (2) deemed residents of Manitoba—in addition to the Actual List of Deemed Labour | |
| No | te: Declarations of Manitoba Residency —Form A (1)*—for all individuals for which amounts are claimed on this application must be available upon request. | |