



MANITOBA FILM AND VIDEO PRODUCTION TAX CREDIT (2009 and later tax years)

Corporation name, Business Number, Tax year-end (Year, Month, Day)

- Use this schedule to claim a Manitoba Film and Video Production Tax Credit under section 7.9 of the Income Tax Act (Manitoba).
To claim this credit, for each eligible production, attach the following items on top of your T2 Corporation Income Tax Return for the tax year:

Part 1 - Contact information (please print)
151 Name of person to contact for more information
153 Telephone number including area code

Part 2 - Identifying the film or video production
201 Title of production
202 The date the production was completed (delivery/answer print)
203 Certificate number
204 The date the principal photography began

Part 3 - Eligibility
1. Is the corporation incorporated in Canada?
2. Is the corporation a taxable Canadian corporation?
3. Does the corporation primarily carry on the business of film or video production?
4. Does the corporation have a permanent establishment in Manitoba?
Portion of salaries and wages paid to Manitoba resident or deemed resident employees*
Total number of individuals who are employees of the production corporation in the tax year, whether or not they worked on this production
All salaries and wages the corporation has paid to employees in the tax year, whether or not they worked on this production. (Do not include amounts paid to individual contractors or corporations.)
Salaries and wages paid to Manitoba resident employees (including employees that are deemed residents) for work performed on this production or another eligible production. (Do not include amounts paid to individual contractors or corporations.)
Portion of the total salaries and wages that are paid to Manitoba resident or deemed resident employees (line B divided by line A)
Important - If you answered No to any of questions 1 to 4, or if the percentage at line C is less than 25%, you are not eligible for the Manitoba film and video production tax credit.
* An employee is defined as an individual that your corporation employs, and who receives a T4 directly from your corporation (your corporation makes source deductions from their salaries and wages for income tax purposes).

Part 4 – The production commencement time

1. Did principal photography for the eligible production start after March 8, 2005? **410** 1 Yes 2 No
2. Are you completing this form for a tax year ending after March 8, 2005? **411** 1 Yes 2 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.

Enter on line D the production commencement time, which is the **earlier** of a or b (enter dates): **420**

Year	Month	Day
_	_	_

D

a) the date principal photography began; and **421**

Year	Month	Day
_	_	_

b) the **latest** of:

- the date the corporation or its parent first incurred development labour costs for the development of script material on which the production is based; **425**

Year	Month	Day
_	_	_
- the date the corporation or its parent first acquired a right for the story that is the basis of the final script; and **426**

Year	Month	Day
_	_	_
- the date that is two years before the date on which principal photography began. **427**

Year	Month	Day
_	_	_

Part 5 – Eligible salaries

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) **505** _____ **E**

Plus:

Remuneration paid to

- individuals **510** _____ **F**
- 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 **511** _____ **G**
- other corporations **512** _____ **H**
- partnerships carrying on business in Canada **513** _____ **I**

Subtotal (total of amounts F to I) = _____ **J**

Plus:

Eligible salaries reimbursed to the parent corporation that wholly owns the production corporation under a reimbursement agreement **520** _____ **K**

Eligible salaries for services rendered by Manitoba residents (amount E plus amount J plus amount K) **550** _____ **L**

The following portion of Part 5 should be completed only if you are filing this claim for the tax 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) **571** _____ **M**

Eligible salaries for services rendered by Manitoba residents (from line L) _____ **N**

Enter the rate of the deemed labour cap that is specified on the Certificate of Completion . . . **580** _____ % **O**

Maximum eligible salaries of deemed residents of Manitoba (multiply amount N by the percentage at line O) = _____ **P**

Eligible salaries* for services rendered by deemed residents of Manitoba (enter the lesser of the amounts at lines M and P) **590** _____ **Q**

- * Manitoba eligible salaries include amounts that are:
- a) reasonable in the circumstances;
 - b) directly attributable to the production of the eligible film or video;
 - c) incurred in the tax year, or the preceding tax year, and paid no later than 60 days after the end of the tax year;
 - d) incurred and paid after 1996, and before March 1, 2011;
 - e) 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
 - f) for the stages of production from the **production commencement time** to the end of the post-production stage in any other situation.

Part 6 – Basic tax credit

Eligible salaries for services rendered by Manitoba residents (from line L, Part 5)	_____	R
Plus:		
eligible salaries for services rendered by deemed residents of Manitoba (from line Q, Part 5)	_____	S
Subtotal (amount R plus amount S)	_____	T
Deduct:		
eligible salaries included at line T that may be claimed by another corporation	610 _____	U
Subtotal (amount T minus amount U)	_____	V
Plus:		
amount of eligible salaries allocated to the corporation through a joint allocation agreement that was filed with the minister	615 _____	W
Subtotal (amount V plus amount W)	_____	X
Deduct:		
total amount of government assistance* received or receivable by the corporation in connection with these eligible salaries	620 _____	Y
Total eligible salaries (line X minus line Y)	650 _____	Z
Basic tax credit	amount Z _____ × 655 _____ %** =	660 _____ AA

* Government assistance as defined in subsection 7.5(1) of the *Income Tax Act* (Manitoba)

** The rate of basic credit that is specified on the Advance Certificate of Eligibility or the Certificate of Completion.

Part 7 – Frequent filming bonus tax credit

Frequent filming bonus	amount Z in Part 6 _____	× 705 _____ %*	= _____	BB
Percentage of labour eligible for frequent filming bonus	710 _____	%**	_____	CC
Frequent filming bonus tax credit (line BB multiply by line CC)	730 _____			

* The rate of frequent filming bonus that is specified on the Advance Certificate of Eligibility or the Certificate of Completion.

** The percentage of eligible hours that is specified on the Advance Certificate of Eligibility or the Certificate of Completion.
In any other situation, enter "100".

Part 8 – Rural bonus tax credit

Rural bonus tax credit	amount Z in Part 6 _____	× 805 _____ %*	= 820 _____	EE
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* The rate of rural bonus that is specified on the Advance Certificate of Eligibility or the Certificate of Completion.

Part 9 – Producer bonus tax credit

Producer bonus tax credit*	amount Z in Part 6 _____	× 845 _____ %**	= 850 _____	FF
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* If a person who is resident in Manitoba in the year in which the principal photography ends, or in the immediately preceding year, receives credit as a producer, co-producer or executive producer of that film.

** The rate of producer bonus that is specified on the Advance Certificate of Eligibility or the Certificate of Completion.

Part 10 – Manitoba film and video production tax credit

Basic tax credit (amount AA in Part 6)	_____	GG
Frequent filming bonus tax credit (amount DD in Part 7)	_____	HH
Rural bonus tax credit (amount EE in Part 8)	_____	II
Producer bonus tax credit (amount FF in Part 9)	_____	JJ
Total Manitoba film and video production tax credit (amount GG plus amount HH plus amount II plus amount JJ)	900 _____	KK

Enter on line 620 of Schedule 5 of your *T2 Corporation Income Tax Return* the amount of the Manitoba film and video production tax credit from line KK. If you are filing more than one of these schedules, add the amounts from line KK of all the schedules, and enter the total on line 620 of Schedule 5 of your return.

Part 11 – Claim checklist

To speed up the processing of your claim, make sure you attach all the documents listed below on **top** of your *T2 Corporation Income Tax Return* for **each** production for which you are claiming the Manitoba film and video production tax credit. Make sure you place the form on top of all the other documents.

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 indicates 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, 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

Important – Declarations of Manitoba Residency (Form A (1)*) for all individuals for which amounts are claimed on this application must be available upon request.

* You can find all the forms mentioned above, which are prepared by the Manitoba Film and Sound Recording Development Corporation, in the Tax Credit Package located on their website at <http://www.mbfilmusic.ca/setThis.html>.