

**MANITOBA MANUFACTURING AND PROCESSING TAX CREDIT
(1998 and later taxation years)**

Name of corporation	Business Number	Taxation year end Year Month Day
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- Use this schedule if you are a corporation who has acquired qualified property after March 11, 1992, and before July 1, 2000, and wants to reduce Manitoba tax payable. Qualified property has the meaning assigned by subsection 127(9) and related subsections 127(11) and (11.1) of the federal *Income Tax Act*. Deduct the amount of any government assistance or non-government assistance in computing the capital cost of qualified property.
- The qualified property has to be used by the corporation in Manitoba primarily for the purpose of manufacturing or processing of goods for sale or lease. Property leased by the corporation to a lessee for this purpose (other than a person exempt from tax under section 149 of the federal *Income Tax Act*) may also qualify for the credit. Manufacturing or processing is defined in subsection 125.1(3) of the federal *Income Tax Act* and includes qualified activities as defined by section 5202 of the federal *Income Tax Regulations*.
- The credit is eligible for a seven year carry-forward and a three year carry-back.
- Use this schedule to show a credit transfer following an amalgamation or wind-up of a subsidiary, as described under subsections 87(1) and 88(1) of the federal *Income Tax Act*. This schedule can also be used to show the credit allocated from a trust or a partnership.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.

Part 1 – Qualified property (acquired in the current taxation year) eligible for the credit

101		102	103
CCA class no.	Description of qualified property	Acquisition date Year Month Day	Capital cost
Total capital cost (attach an additional schedule if space is insufficient)			A

Part 2 – Calculation of total credit available and credit available for carry-forward

Credit at end of preceding taxation year		104		
Deduct: Credit expired after seven taxation years		105		▶
Credit at beginning of taxation year				_____
Add:				
Credit transferred on amalgamation or wind-up of subsidiary		110		
Current year credit earned: Amount A from above _____ x 10% =		120		
Credit allocated from a partnership		130		
Credit allocated from a trust		140		
Subtotal				▶
Total credit available				_____
Deduct:				
Credit claimed in the current year (enter on line 605 in Part 2 of Schedule 5)		160		
Credit carried back to preceding taxation year(s) (complete Part 3)				B
Subtotal				▶
Closing balance				200

Part 3 – Request for carry-back of credit

	Year Month Day		
1st preceding taxation year	 Credit to be applied	901
2nd preceding taxation year	 Credit to be applied	902
3rd preceding taxation year	 Credit to be applied	903
Total (enter on line B in Part 2)			_____

Part 4 – Analysis of credit available for carry-forward by year of origin

Year of origin (earliest year first)	Credit available	Year of origin (earliest year first)	Credit available
Year Month Day		Year Month Day	
	_____		_____
	_____		_____
	_____		_____
Total (equals line 200 in Part 2)		_____	