Manitoba

MANITOBA MINERAL EXPLORATION TAX CREDIT

Complete this form to calculate your Manitoba mineral exploration tax credit.
You can claim this credit if you received an Information Slip T101, *Statement of Resource Expenses*, from a mining corporation, or an Information Slip T5013A, *Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses*, received as a member of a partnership, with an amount in box 144.

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 Information Slip T101 and/or T5013A 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 ▶ 2006

Part 1 – Manitoba mineral exploration tax credit claim for 2006

Unused Manitoba mineral exploration tax credit from your 2005 *Notice of Assessment* or *Notice of Reassessment*				1
Enter the total of all eligible amounts from box 144 of Information Slip T101 and/or T5013A			2	
Tax credit rate		× 10%	3	
Multiply line 2 by line 3	**Current-year credit available** 6885 =	▶	+	• 4
Add lines 1 and 4	**Total credit available**		=	5
Amount from line 72 of Form MB428, *Manitoba Tax*, or, if you have to pay tax to more than one jurisdiction, from line 52 in Part 4, Section MB428MJ, of Form T2203, *Provincial and Territorial Taxes for 2006 – Multiple Jurisdictions*				6
Enter the amount from line 5 or line 6, whichever is **less**				7
You may claim, on line 8, an amount not exceeding the amount shown on line 7. Enter this amount on line 73 of Form MB428 or on line 53 in Part 4, Section MB428MJ, of Form T2203, whichever applies.	**Current-year claim**			8

Complete Part 2 if the amount of your **current-year claim** (line 8) is **less** than the **total credit available** (line 5). You can claim a carryback of the unused credit or calculate the amounts 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 credit you apply cannot be more than your Manitoba tax for that year.

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.

For 2004, 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 2004.

For 2003, 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 2003.

Part 2 – Carryback and amount available to carry forward to future years

Enter the amount from line 5				9
Enter the amount from line 8			–	10
Line 9 minus line 10	**Total unused credit available**		=	11
Manitoba mineral exploration tax credit to be applied to 2005	6886	• 12		
Manitoba mineral exploration tax credit to be applied to 2004	6887 +	• 13		
Manitoba mineral exploration tax credit to be applied to 2003	6888 +	• 14		
Add lines 12, 13 and 14 (the total cannot be more than the amount from line 11)	=	▶	–	15
Line 11 minus line 15	**Unused Manitoba mineral exploration tax credit available to carry forward to future years**		=	16

Certification

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

Signature _____ Date Year Month Day

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca** ou au **1-800-959-3376**.)

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