



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 2009. Any unused amount can be carried forward for ten years or carried back to the three previous years.

Attach a copy of Information Slip T101 and/or T5013A to this form and include it with your paper return. If you are filing electronically, keep a copy of the documents for your records in case we ask to see them.

Tax year ► 2009

Part 1 – Manitoba mineral exploration tax credit for 2009

Unused Manitoba mineral exploration tax credit from your 2008 notice of assessment or notice of reassessment

Enter the total of all eligible amounts from box 144 of Information Slip T101 and/or T5013A.

Tax credit rate

× 20%

Multiply line 2 by line 3.

Current year credit available 6885

Add lines 1 and 4.

Total credit available

Enter the amount from line 61 of Form MB428, *Manitoba Tax*, or, if you have to pay tax to more than one jurisdiction, enter the amount from line 39 in Part 4, Section MB428MJ, of Form T2203, *Provincial and Territorial Taxes for 2009 – Multiple Jurisdictions*.

Enter the amount from line 5 or line 6, whichever is less.

You may claim, on line 8, an amount not exceeding the amount shown on line 7. Enter this amount on line 62 of Form MB428 or on line 40 in Part 4, Section MB428MJ, of Form T2203, whichever applies.

Current year claim

Part 2 – Unused credit available

Complete this part if the amount of your **current year credit** (line 8) is **less** than the **total credit available** (line 5).

Enter the amount from line 5.

Enter the amount from line 8.

Line 9 minus line 10.

Total unused credit available

You can request a carry back and/or a carry forward of your unused credit. To claim it as a carryback amount, read the information below.

Carryback to previous years

The carry-back provisions allow you to apply your 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.

If you have to pay tax to more than one jurisdiction, you cannot claim more than the amount on line 45 in Part 4, Section MB428MJ, of Form T2203 for 2008; or more than the amount on line 56 in Part 4, Section MB428MJ, of Form T2203 for 2007; or more than the amount on line 54 in Part 4, Section MB428MJ, of Form T2203 for 2006.

If you want to claim a carryback, contact the Canada Revenue Agency to determine how to calculate the amount you may carry back to your **2008**, **2007**, and/or **2006** return. You have to send a request for a reassessment of your prior year return to the Canada Revenue Agency.

Note: You should wait until you receive your 2009 notice of assessment before making your request for a reassessment.

Certification

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

Signature

Date

Year Month Day