



MANITOBA MINERAL TAX REBATE APPLICATION (INDIVIDUALS)

- For use by all individuals who paid "mineral taxes" to the province of Manitoba and had "resource profits" earned in Manitoba for which a "resource allowance" was deducted.
- "Mineral taxes" means taxes assessed, levied and paid under the Manitoba *Oil and Gas Production Tax Act*.
- "Resource allowance" has the meaning assigned to it by paragraph 20(1)(v.1) of the federal *Income Tax Act*.
- "Resource profits" has the meaning assigned to it by Part XII of the federal *Income Tax Regulations*.
- Attach to your income tax return one completed copy of this form and all relevant documents substantiating Manitoba mineral taxes paid. Send one completed copy of this form and the additional documents to the Manitoba Tax Assistance Office, ~~309-401 York Avenue~~ (Norquay Building), Winnipeg, Manitoba, R3C 0V8.

NAME OF INDIVIDUAL (PRINT)	SOCIAL INSURANCE NUMBER
ADDRESS	
	TAXATION YEAR

TAX REBATE CALCULATION

Taxable income from page 2 of your income tax return	_____	(A)
Add: Resource allowance allocated to Manitoba:		
Resource allowance claimed (25% of resource profits)	_____	(B)
Percentage of resource profits earned in Manitoba	_____ %	(C)
Resource allowance allocated to Manitoba (amount B X C)	_____	(D)
Subtotal (amount A plus amount D)	_____	(E)
Subtract: Mineral taxes paid to Manitoba for the year	_____	(F)
Revised taxable income for tax rebate purposes (amount E minus amount F)	_____	(G)

MANITOBA TAX PAYABLE

Manitoba tax payable on amount A – before rebate calculation *	_____	(H)
Manitoba tax payable on amount G – after rebate calculation *	_____	(I)

* Calculate the taxes payable at line 428 in the "Summary of tax and credits" area of your income tax return. Where it applies, reduce these tax payable amounts by any Manitoba Manufacturing Investment Tax Credit (form T86).

Enter amount H or amount I, whichever is less, at line 428 in the "Summary of tax and credits" area of your income tax return.

CERTIFICATION

I CERTIFY that to the best of my knowledge, the information supplied in this form is true, correct and complete.

Date _____ 19 _____ Signature _____