

MANITOBA MINERAL TAX REBATE APPLICATION (INDIVIDUALS)

- Use this form if you are an individual who paid "mineral taxes" to the province of Manitoba and you earned "resource profits" in Manitoba for which you deducted a "resource allowance".
- "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 MB R3C 0P8.

Name of individual (print)	Social insurance number
Address	
	Taxation year

Revised Taxable Income for Tax Rebate Purposes

Taxable income from line 260 of your income tax return	\$ _____	(A)
Resource allowance allocated to Manitoba:		
Resource allowance claimed	\$ _____	(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)
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 of your income tax return.

Enter on line 428 of your return, amount (H) or amount (I), whichever is less.

Certification

I certify that to the best of my knowledge, the information given on this form is correct and complete.

_____ Signature _____ Date _____