



# 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** are taxes assessed, levied, and paid under the Manitoba *Oil and Gas Production Tax Act*.
- **Resource allowance** is defined in paragraph 20(1)(v.1) of the federal *Income Tax Act*.
- **Resource profits** is defined in Part XII of the federal *Income Tax Regulations*.

Attach to your income tax return a completed copy of this form and any documents that prove you paid Manitoba mineral taxes. Also, send a completed copy of this form and the documents to the Manitoba Tax Assistance Office, Room 309, Norquay Building, 401 York Avenue, Winnipeg MB R3C 0P8.

Individual's name (print)	Social insurance number
Address	
	Taxation year

<b>Revised taxable income for tax rebate purposes</b>	
Taxable income from line 260 of your income tax return .....	_____   <b>1</b>
Resource allowance allocated to Manitoba:	
Resource allowance claimed .....	_____   <b>2</b>
Percentage of resource profits earned in Manitoba .....	x _____ % <b>3</b>
Multiply line 2 by the percentage on line 3 .....	= _____   <b>▶</b> + _____   <b>4</b>
Add line 1 and line 4 .....	= _____   <b>5</b>
Mineral taxes paid to Manitoba for the year .....	- _____   <b>6</b>
Line 5 minus line 6 .....	= _____   <b>7</b>
<b>Revised taxable income for tax rebate purposes</b>	

<b>Manitoba tax payable</b>	
Calculate the Manitoba tax you would pay on your taxable income before the rebate calculation (line 1) .....	_____   <b>8</b>
Calculate the Manitoba tax you would pay on the revised taxable income for tax rebate purposes (line 7) .....	_____   <b>9</b>
Enter on line 428 of your return the amount from line 8 or line 9, whichever is <b>less</b> .	

<b>Certification</b>	
I certify that the information given on this form is correct and complete.	
Signature _____	Date _____