



**MANITOBA ODOUR-CONTROL TAX CREDIT  
(2005 and later taxation years)**

Name of corporation	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center; border-bottom: 1px solid black;">Taxation year-end</td> </tr> <tr> <td style="border-bottom: 1px solid black; width: 33%; text-align: center;">Year</td> <td style="border-bottom: 1px solid black; width: 33%; text-align: center;">Month</td> <td style="border-bottom: 1px solid black; width: 33%; text-align: center;">Day</td> </tr> </table>	Taxation year-end			Year	Month	Day
Taxation year-end								
Year	Month	Day						

- You can claim a Manitoba odour-control tax credit if the corporation:
  - has a permanent establishment in Manitoba; and
  - has made eligible expenditures in the current taxation year.
- Eligible expenditures refers to the capital cost of a depreciable capital property (e.g., straw cannons, sewage lagoon covers and seals, biofiltering units) acquired under the following conditions:
  - it was acquired by the corporation after April 19, 2004, and before 2007 primarily for the purpose of preventing, reducing, or eliminating odour that arises from organic waste used or created in the course of the corporation business in Manitoba;
  - the property became available for use by the corporation in the taxation year and before 2007;
  - the property was not used or acquired for any use by anyone before it was acquired by the corporation; and
  - it is prescribed by regulation, or is declared by the provincial Minister, to be a qualifying property.
- Use this schedule to:
  - claim credit to reduce Manitoba income tax otherwise payable in the current taxation year;
  - calculate the credit you have available to carry forward;
  - request a carryback of the credit;
  - transfer a credit after an amalgamation or the wind-up of a subsidiary, as described in subsections 87(1) and 88(1) of the federal *Income Tax Act*; or
  - calculate the current-year credit earned from eligible expenditures allocated from a trust or a partnership.
- An eligible expenditure made after June 15, 2005, must be identified on this schedule and filed no later than 12 months after the *T2 Corporation Income Tax Return* is due for the taxation year in which the expenditure was incurred.
- An unused credit earned in the current taxation year is not refundable. The unused credit can be carried forward for ten taxation years and carried back three taxation years. However, you cannot carry the credit back to taxation years that end before April 20, 2004.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.

**Part 1 – Eligible expenditures made in the current taxation year**

Corporation's share of eligible expenditures allocated from a partnership .....	<b>100</b>		
Corporation's share of eligible expenditures allocated from a trust .....	<b>101</b>		
Corporation's eligible expenditures .....	<b>102</b>		
<b>Total eligible expenditures made in the current taxation year</b> (total lines of 100 to 102) .....			A

**Part 2 – Calculation of credit available for the year and credit available for carryforward**

Credit at the end of the preceding taxation year .....				
<b>Deduct:</b> Credit expired after ten taxation years .....	<b>104</b>			
Credit at the beginning of the taxation year .....	<b>105</b>		▶	
<b>Add:</b>				
Credit transferred on an amalgamation or the wind-up of a subsidiary .....	<b>110</b>			
Current-year credit earned ..... Amount A from above ..... x 10% =	<b>120</b>			
Subtotal			▶	
<b>Total credit available for the current taxation year</b> .....				B
<b>Deduct:</b>				
Credit claimed in the current year * (enter on line 607 in Part 2 of Schedule 5) .....	<b>160</b>			
Credit carried back to preceding taxation years (complete Part 3) .....			▶	
Subtotal			▶	
<b>Closing balance – credit available for carryforward</b> .....			<b>200</b>	

\* The credit claimed in the current taxation year should be equal to the Manitoba income tax otherwise payable or the amount at line B, whichever is less.

**Part 3 – Request for carryback of credit**

Complete this part to request a carryback of a current-year credit earned. The maximum amount you can apply is the portion of your current-year credit earned that exceeds the Manitoba income tax otherwise payable.

	Year	Month	Day		
1st preceding taxation year					Amount to be applied <b>901</b>
2nd preceding taxation year					Amount to be applied <b>902</b>
3rd preceding taxation year					Amount to be applied <b>903</b>
<b>Total</b> (enter on line C in Part 2)					

**Part 4 – Analysis of credit available for carryforward by year of origin**

You can complete this part to show all the credits from preceding taxation years available for carryforward, by year of origin. This will help you determine the amount of credit that could expire in following years.

Credit available for carryforward

	Year of origin			.....	_____
	Year	Month	Day		
10th preceding taxation year ending on				.....	_____
9th preceding taxation year ending on				.....	_____
8th preceding taxation year ending on				.....	_____
7th preceding taxation year ending on				.....	_____
6th preceding taxation year ending on				.....	_____
5th preceding taxation year ending on				.....	_____
4th preceding taxation year ending on				.....	_____
3rd preceding taxation year ending on				.....	_____
2nd preceding taxation year ending on				.....	_____
1st preceding taxation year ending on				.....	_____
Current taxation year ending on				.....	_____
<b>Total (equals line 200 in Part 2)</b>					=====

The amount available from the 10th preceding taxation year will expire after this taxation year. When you file your return for the next year, you will enter the expired amount on line 104 of Schedule 385 for that year.