Agence du revenu du Canada

MANITOBA ODOUR-CONTROL TAX CREDIT (2008 and later tax years)

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Name of corporation	Business Number			ах уе	ar-end		
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- You can claim a Manitoba odour-control tax credit under section 10.2 of Income Tax Act (Manitoba) if the corporation:
- has a permanent establishment in Manitoba; and
- had eligible expenditures in the current tax year or unused credit from a prior tax year.
- Eligible expenditures refer 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 before 2012 to prevent, eliminate, or significantly reduce odour that arises from organic waste used or created in the course of the corporation's business in Manitoba;
- the property became available for use by the corporation in the tax year and before 2012;
- the property was not used or acquired for any use by anyone before it was acquired by the corporation;
- it is prescribed by regulation, or is declared by the provincial minister, to be a qualifying property; and
- it is property that is used in a process that involves "other equipment used in anaerobic processes".
- · Use this schedule to:
 - claim the credit to reduce Manitoba income tax otherwise payable in the current tax 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 must be identified on this schedule and filed no later than 12 months after the T2 Corporation Income Tax Return is due for the
 tax year in which the expenditure was incurred.
- For non-agricultural corporations, an unused credit earned in the current tax year is not refundable.
- Agricultural corporations are eligible for a refundable part of the odour-control tax credit. The maximum refund that a corporation can claim is the lesser
 of: the amount of tax credit available that exceeds the non-refundable amount claimed in the current year; and the property tax paid net of government
 assistance received or receivable on Manitoba farmland used by the corporation in the business of farming, for the calendar year.
- The unused credit can be carried forward for 10 tax years and carried back 3 tax years.
- File one completed copy of this schedule with your T2 Corporation Income Tax Return.

Part 1 – Eligible expenditures made in the current tax year

Corporation's share of eligible expenditures allocated from a partnership		A
Corporation's share of eligible expenditures allocated from a trust	101	В
Corporation's share of engine experiorities anocated from a trust	102	C
Corporation's eligible expenditures		
Total eligible expenditures made in the current tax year (total of amounts A to C)		D
— Part 2 – Calculation of credit available for the year and credit available for carryforward -		
Credit at the end of the preceding tax year	a	
Deduct: Cradit expired after 10 tax years	b	
Deduct: Credit expired after 10 tax years		Е
Credit at the beginning of the tax year (amount a minus amount b)	·	
Add:		
Credit transferred on an amalgamation or the wind-up of a subsidiary	С	
Current year gradit carred (amount D from Port 1)		
	_	_
Subtotal (amount c plus amount d)		r
Total credit available for the current tax year (amount E plus amount F)		G
Deduct:		
	е	
Non-refundable credit claimed in the current year* (enter on line 607 of Schedule 5)	f	
(enter on line 623 of Schedule 5)		
	a	
Credit carried back to previous tax years (complete Part 4)	9	
Subtotal (total of amounts e to g)	>	Н
	000	ı
Closing balance - credit available for carryforward (amount G minus amount H)		
* The credit claimed in the current tax year cannot exceed the Manitoba income tax otherwise payable or the ar	mount on line G. whichever i	s less.

Part 3 – Calculation of the	refundable ta	x credit for	or agricultural corporations		
Use this part only if you are a co	rporation carryi	ng on the bu	ousiness of farming.		
Total credit available for the curren	t tax year (amour	nt G from Par	art 2)	h	
			· ·) ······ —		
				•	.I
		Sub	ubtotal (amount h minus amount i)		
			dar year ending in this tax year	300	K
Enter the lesser of amounts J and	K on line 161 in F	Part 2 - this is	s the refundable part of the tax credit.		
Part 4 - Request for carry	back of credit				
Complete this part to ask for a carr	yback of a curren	nt-year credit	t earned. For non-agricultural corporation the current year. For agricultural corpo	ons, the most that can be o	carried back is the
			ndable and non-refundable credits claim		be carried back is the
	Year	Month Day	ау		
1st previous tax year ending on					
2nd previous tax year ending on					
3rd previous tax year ending on				Credit to be applied	
			Total	(enter on line g in Part 2)	
— Part 5 – Analysis of credit	available for o	carrvforwa	ard by year of origin		
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			g tax years available for carryforward, b	by year of origin. This will h	nelp you determine
the amount of credit that could exp	ire in following ye	ears.			
	V	of origin			Credit available for
	y ear	of origin			carryforward
	Year	Month D	Day		

10th preceding tax year ending on 9th preceding tax year ending on 8th preceding tax year ending on 7th preceding tax year ending on 6th preceding tax year ending on 5th preceding tax year ending on 4th preceding tax year ending on 3rd preceding tax year ending on 2nd preceding tax year ending on 1st preceding tax year ending on Current tax year ending on

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Year	Month	Day
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1 1 1		
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The amount available from the 10th preceding tax year will expire after this tax 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.