

You have to complete this form for a non-resident trust if it carries on a business through a permanent establishment in Manitoba.

Taxable income (line 56 of the return)

	1
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**Step 1 – Manitoba tax on taxable income**

**Testamentary trusts or grandfathered inter vivos trusts** – Complete **one** of the charts below, depending on the taxable income of the trust.

		Chart A Taxable income of \$29,590 or less	Chart B Taxable income more than \$29,590, but not more than \$59,180	Chart C Taxable income more than \$59,180	
Enter the amount from line 1 above	2				2
Income base	3	– 0 00	– 29,590 00	– 59,180 00	3
Line 2 minus line 3	4	=	=	=	4
Tax rate	5	× 8.00%	× 12.22%	× 13.63%	5
Multiply line 4 by line 5	6	=	=	=	6
Tax on income base	7	+ 0 00	+ 2,367 00	+ 5,983 00	7
<b>Manitoba tax on taxable income</b> (line 6 plus line 7)	8	=	=	=	8

**Inter vivos trusts** (other than grandfathered)

**Manitoba tax on taxable income** Line 1 



 × 13.63% = 



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**Step 2 – Donations and gifts tax credit**

Total donations and gifts	Line ZZ of Schedule 11	14012 ●			10
	On the first \$200 or less			× 8.00% =	
	On the remaining			× 13.63% =	
<b>Donation and gifts tax credit</b> (line 10 plus line 11)		14014 ●	=	+	11
				=	12

**Step 3 – Manitoba Tax**

Enter the amount from line 8 or line 9 above		14021 ■			13
Net income tax (see instructions on back)		14030 ■	+		14
Surtax	Line 14			minus \$600 =	15
<b>Net Manitoba tax</b> (add lines 13 to 15)		14060 ■	+	=	16

Donations and gifts tax credit (line 12)					17
Dividend tax credit	Line 826 of Schedule 8			× 31.35% =	18
		14015 ●	+		
Minimum tax carryover	Line 1113 on Schedule 11			× 50% =	19
		14016 ●	+		
Manitoba tax reduction	\$430 minus line 14			=	20
		14120 ■	+		
<b>Total credits</b> (add lines 17 to 20)		=	=	▶	21

Subtotal (line 16 minus line 21 – if negative, enter "0")		=			22
Minimum tax	Amount D from Chart 1 of Schedule 12	14002 ●	+		23
<b>Subtotal</b> (line 22 plus line 23)		=			24

Total Manitoba political contributions	14141 ●			25
Allowable political contribution tax credit (see instructions on back)	14140 ■	+		26
Manitoba foreign tax credit (line 7 of Form T2036)	14080 ●	+		27
<b>Subtotal</b> (line 26 plus line 27)	=	=	▶	28

**Manitoba tax payable** (line 24 minus line 28 – if negative, enter "0")

Enter this amount on line 82 of the return. 



 14170 = 



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# Manitoba Tax Instructions

## What's new for 2000?

The way you calculate the trust's Manitoba tax has changed. It is no longer a percentage of federal income tax. Instead, you calculate it directly on the trust's taxable income (line 56 of the return), the same way that you calculate the federal tax, but using Manitoba's own rates. You now calculate the provincial tax using new Form T3MB, *Manitoba Tax*, included in this form package. This new provincial form also includes provincial rates for such tax credits as donations and gifts, dividend tax credit, and minimum tax carryover.

See below for additional information about the following amounts:

- Net income tax
- Allowable political contribution tax credit

### Line 14 – Net income tax

In most cases, use the following formula:

Line 50 of the return \_\_\_\_\_ × 2%

If, however, you deducted any foreign income on line 54 of the return that is exempt from tax because of a tax treaty or convention, subtract the same amount from line 50, "Net income," before you multiply it by 2%. A mutual fund trust that is subject to only the net income tax on capital gains may still be eligible for a capital gains refund. For more information, see Form T184, *2000 Capital Gains Refund for a Mutual Fund Trust*.

### Line 26 – Allowable political contribution tax credit

A trust can deduct from the taxes payable to Manitoba a portion of amounts paid to:

- a registered political party of Manitoba; or
- a candidate seeking election to the Manitoba legislature.

Attach an official receipt to the return as proof of payment, and use **one** of the four charts below to calculate the allowable credit:

Total political contributions in the year \_\_\_\_\_ **A**  
Enter amount A on line 25.

		Contributions of \$100 or less	Contributions more than \$100, but not more than \$550	Contributions more than \$550, but not more than \$1,150	Contributions over \$1,150
Amount A	1				
Contribution base	2	0 00	100 00	550 00	
Line 1 minus line 2	3	=	=	=	
Credit rate	4	x 75%	x 50%	x 33 1/3%	
Line 3 multiplied by line 4	5	=	=	=	
Base credit	6	+ 0 00	+ 75 00	+ 300 00	
Allowable credit – line 5 plus line 6					
Enter this amount on line 26.	7	=	=	=	\$500.00

## If you have questions...

If you have questions about **Manitoba tax and credits**, contact:

Manitoba Tax Assistance Office  
~~Room 309, Norquay Building~~  
~~401 York Avenue~~  
~~Winnipeg MB R3C 0P8~~

In Winnipeg, call ~~948-2115~~. ~~Outside Winnipeg, call toll free 1-800-782-0771~~.

If you have **other questions**, contact the Canada Customs and Revenue Agency. You can call any of our tax services offices at ~~1-800-959-8281~~. For our addresses and other telephone numbers, see the listings in the government section of your telephone book.