



# Manitoba Tax

T3MB  
T3 2001

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

## 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.

		<b>Chart A</b> Taxable income of \$30,544 or less	<b>Chart B</b> Taxable income more than \$30,544, but not more than \$61,089	<b>Chart C</b> Taxable income more than \$61,089	
Enter the amount from line 1 above	2				2
Income base	3	0 00	30,544 00	61,089 00	3
Line 2 minus line 3	4	=	=	=	4
Tax rate	5	x 10.9%	x 16.2%	x 17.4%	5
Multiply line 4 by line 5	6	=	=	=	6
Tax on income base	7	+ 0 00	+ 3,329 00	+ 8,277 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 \_\_\_\_\_ x 17.4% = \_\_\_\_\_ 9

## Step 2 – Donations and gifts tax credit

Total donations and gifts	Line 17 of Schedule 11	14012 ●				
	On the first \$200 or less			x 10.9% =		10
	On the remaining			x 17.4% =	+	11
<b>Donation and gifts tax credit</b> (line 10 plus line 11)					=	12

## Step 3 – Manitoba Tax

Enter the amount from line 8 or line 9 above \_\_\_\_\_ 14021 ■ \_\_\_\_\_ 13

Donations and gifts tax credit (line 12)						14
Dividend tax credit						
Line 826 of Schedule 8			x 30% =	14015 ●	+	15
Minimum tax carryover						
Line 26 of Schedule 11			x 50% =	14016 ●	+	16
Family tax reduction						
\$225 minus (line 50 of the return			x 1% =	14120 ■	+	17
<b>Total credits</b> (add lines 14 to 17)					=	18
Subtotal (line 13 minus line 18 – if negative, enter "0")					=	19
Minimum tax			Amount G from Chart 1 of Schedule 12	14002 ●	+	20
<b>Subtotal</b> (line 19 plus line 20)				14005 ■	=	21

Total Manitoba political contributions	14141 ●			22		
Allowable political contribution tax credit (see instructions on back)		14140 ■	+			23
Manitoba foreign tax credit (line 7 of Form T2036)		14080 ●	+			24
<b>Subtotal</b> (line 23 plus line 24)			=		▶	25

**Manitoba tax payable** (line 21 minus line 25 – if negative, enter "0")

Enter this amount on line 82 of the return. \_\_\_\_\_ 14170 = \_\_\_\_\_ 26

# Manitoba Tax Instructions

## What's new for 2001?

The tax rates for Manitoba provincial tax have been changed for 2001, as well as the tax brackets. The Manitoba net income tax and surtax have been eliminated. The rates for the donations and gifts tax credit and the dividend tax credit have also been changed.

Use the chart on this page to calculate the allowable political contribution tax credit for Manitoba.

### Line 23 – 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 methods below to calculate the allowable credit:

Total political contributions in the year \_\_\_\_\_ **A**  
Enter amount A on line 22.

		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	75%	50%	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	7	=	=	=	<b>\$500.00</b>
Enter this amount on line 23.					

## 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, and on our Web site at: [www.ccra.gc.ca/tso/](http://www.ccra.gc.ca/tso/)