



Manitoba Tax

T3MB
T3 2002

You have to complete this form for a trust resident in Manitoba, or 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.

		Chart A Taxable income of \$30,544 or less	Chart B Taxable income more than \$30,544, but not more than \$65,000	Chart C Taxable income of more than \$65,000	
Enter the amount from line 1 above	2				2
Income base	3	0 00	30,544 00	65,000 00	3
Line 2 minus line 3	4	=	=	=	4
Tax rate	5	x 10.9%	x 15.4%	x 17.4%	5
Multiply line 4 by line 5	6	=	=	=	6
Tax on income base	7	+ 0 00	+ 3,329 00	+ 8,635 00	7
Manitoba tax on taxable income (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
Donation and gifts tax credit (line 10 plus line 11)					14014 ● =	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 21 of Schedule 8			x 25% =	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
Total credits (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**
Subtotal (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 (from Form T2036)	14080 ● +			24
Subtotal (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 2002?

The middle tax rate, middle and top tax brackets, and the dividend tax credit rate have 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 its taxes payable to Manitoba a portion of the amounts it 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 charts below to calculate the allowable credit:

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

_____ **A**

		Contributions of \$200 or less	Contributions more than \$200, but not more than \$550	Contributions more than \$550, but not more than \$1,075	Contributions over \$1,075
Amount A	1				
Contribution base	2	0 00	200 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	+ 150 00	+ 325 00	
Allowable credit – line 5 plus line 6					
Enter this amount on line 23.	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 1-800-782-0771.

If you have **other questions**, contact the Canada Customs and Revenue Agency. You can call us at **1-800-959-8281**. For our addresses and other telephone numbers, see the listings in the government section of your telephone book and our Web site at: www.ccra.gc.ca/tso/