



# Manitoba Tax

T3MB  
T3 2004

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.

		<b>Chart A</b> Taxable income of <b>\$30,544</b> or less	<b>Chart B</b> Taxable income more than <b>\$30,544</b> , but not more than <b>\$65,000</b>	<b>Chart C</b> Taxable income of more than <b>\$65,000</b>	
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 14.0%	x 17.4%	5
Multiply line 4 by line 5	6	=	=	=	6
Tax on income base	7	+ 0 00	+ 3,329 00	+ 8,153 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 remainder			x 17.4% =	+	11
<b>Donation and gifts tax credit</b> (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 2 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
<b>Manitoba tax payable</b> (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 2004?

The tax rate for Chart B and the tax on income base for Chart C have been lowered.

Use the following chart to calculate the allowable political contribution tax credit.

### 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 the **applicable** column to calculate the allowable credit:

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

		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 33.33%	
Line 3 multiplied by line 4	5	=	=	=	
Base credit	6	+ 0 00	+ 150 00	+ 325 00	
Allowable credit – line 5 plus line 6	7	=	=	=	\$500.00
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 1-800-782-0771.

If you have other questions, contact the Canada 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 on our Web site at [www.cra.gc.ca/tso](http://www.cra.gc.ca/tso).