Taxable income (line 56 of the return)

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.

Step 1 – Manitoba tax on taxable income	_								
Testamentary trusts or grandfathered inter vivos trusts -	- C	Chart A Taxable income of \$30,544 or less	nart A Chart B income of Taxable income more		more it not	Chart C Taxable income of			
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	× 10.9%	×	14.0	%	×	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
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				× 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				× 10.9% =					10
On the remainder				× 17.4% =		+		_	11
Donation and gifts tax credit (line 10 plus line 11)		<u>'</u>			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		× 25% = 14015 •	+		15				
Minimum tax carryover	_				_				
Line 26 of Schedule 11		× 50% = 14016 •	+		16				
Family tax reduction \$225 minus (line 50 of the	e re	turn × 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 o	f Schedule 1	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)			=		_ ▶			<u> </u>	25
Manitoba tax payable (line 21 minus line 25. If negative, enter "0")									

14170 =

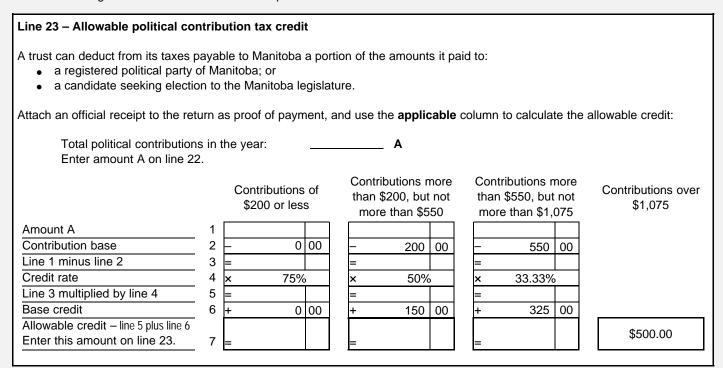
Enter this amount on line 82 of the return.

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.



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**.