Manitoba Tax



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

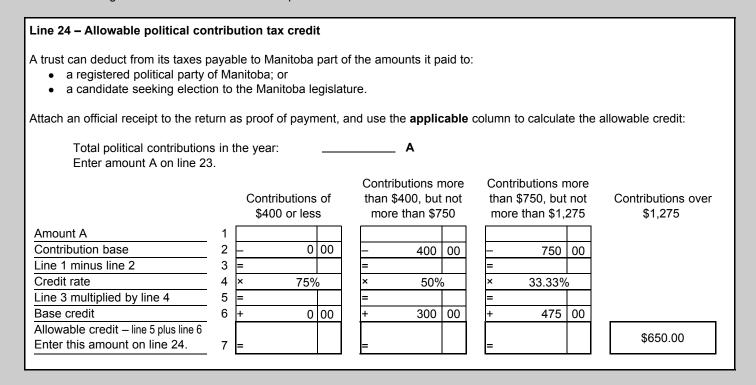
Taxable income (line 56 of the return) Step 1 - Manitoba tax on taxable income Testamentary trusts or grandfathered inter vivos trusts Use the amount on line 1 to determine which one of the following columns you have to complete. more than \$30,544, but not more than If the amount from line 1 is: **\$30,544** or less \$65,000 more than \$65,000 Enter the amount from line 1. 2 3 0 00 65.000 Base amount 30.544 00 00 3 4 4 Line 2 minus line 3 5 10.9% 13.5% 17.4% 5 Rate Multiply the amount on line 4 by the rate on line 5. 6 0 00 3,329 00 7,981 00 7 Tax on base amount Manitoba tax on taxable income (line 6 plus line 7) 8 8 Inter vivos trusts (other than grandfathered) 9 Manitoba tax on taxable income Line 1 × 17.4% = Step 2 - Donations and gifts tax credit Total donations and gifts Line 17 of Schedule 11 14012 • 10 On the first \$200 or less × 10.9% = On the remainder × 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) Dividend tax credit Line 24 of Schedule 8 × 35.44% = 15 14018 Line 31 of Schedule 8 × 24.35% = 14015 • 16 Minimum tax carryover Line 30 of Schedule 11 50% = 14016 • + 17 Family tax reduction \$225 minus (Line 50 of the return 14120 ■ 18 Total credits (add lines 14 to 18.) 19 Subtotal (line 13 minus line 19. If negative, enter "0".) = 20 Manitoba additional tax for minimum tax purposes Amount G from Chart 3 of Schedule 12 14002 □ 21 Subtotal (line 20 plus line 21) 22 14005 Total Manitoba political contributions 23 14141 • Allowable political contribution tax credit (see instructions on back) 14140 ■ 24 Manitoba foreign tax credit (from Form T2036) 14080 • 25 Subtotal (line 24 plus line 25) 26 Manitoba tax (line 22 minus line 26. If negative, enter "0".) Enter this amount on line 82 of the return. 14170 = 27

Manitoba Tax Instructions

What's new for 2006

The dividend tax credit calculation has changed. The tax rate that applies to the second tax bracket and the tax on the base amount that applies to the third tax bracket have also changed.

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



If you have questions...

If you have questions about **Manitoba tax**, visit the Canada Revenue Agency (CRA) Web site at **www.cra.gc.ca** or call the CRA at 1-800-959-8281. To get forms, visit the CRA Web site at **www.cra.gc.ca/forms** or call 1-800-959-2221.

You can also contact the Manitoba Tax Assistance Office. In Winnipeg, call 948-2115. Outside Winnipeg, call 1-800-782-0771. Information is also available on the Government of Manitoba Web site at **www.gov.mb.ca/finance/tao**.