

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. **Include a completed copy of this form with the trust's return.**

Taxable income (line 56 of the return) _____ 1

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.

If the amount from line 1 is:	\$30,544 or less	more than \$30,544, but not more than \$65,000	more than \$65,000
Enter the amount from line 1.	2	2	2
Base amount	3	3	3
Line 2 minus line 3	4	4	4
Rate	5	5	5
Multiply the amount on line 4 by the rate on line 5.	6	6	6
Tax on base amount	7	7	7
Manitoba tax on taxable income (line 6 plus line 7)	8	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
Donations 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 24 of Schedule 8	_____	×	35% =	14018 ■ +	_____ 15
Line 31 of Schedule 8	_____	×	18% =	14015 ■ +	_____ 16
Minimum tax carryover					
Line 30 of Schedule 11	_____	×	50% =	14016 ■ +	_____ 17
Family tax reduction					
\$225 minus (Line 50 of the return)	_____	×	1% =	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)				14005 ■ =	_____ 22

Total Manitoba political contributions	14141 ●	_____			23
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 2007

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

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

Line 24 – Allowable political contribution tax credit

A trust can deduct, from its taxes payable to Manitoba, part 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 23.

		Contributions of \$400 or less	Contributions more than \$400, but not more than \$750	Contributions more than \$750, but not more than \$1,275	Contributions over \$1,275
Amount A	1				
Contribution base	2	– 0 00	– 400 00	– 750 00	
Line 1 minus line 2	3	=	=	=	
Credit rate	4	× 75%	× 50%	× 33.33%	
Line 3 multiplied by line 4	5	=	=	=	
Base credit	6	+ 0 00	+ 300 00	+ 475 00	
Allowable credit – line 5 plus line 6	7	=	=	=	\$650.00
Enter this amount on line 24.					

Co-operative education tax credit

A trust can claim this credit if it paid salaries or wages to an employee for a qualifying work placement in 2007 for work performed, or to a graduate for a period of qualifying employment that ended in 2007.

On line 91 of the trust's return, enter the total credits shown on all your Slips T2CETC (MAN.), *Co-operative Education Tax Credit*. Include your Slips T2CETC (MAN.) with the trust's return.

Odour-control tax credit

A trust can claim this credit if, in 2007, it was carrying on the business of farming in Manitoba and it incurred eligible odour-control expenditures.

On line 91 of the trust's return, enter the amount from line 10 of Form T4164, *Manitoba Odour-Control Tax Credit (Individuals)*. Include a copy of Form T4164 with the trust's return.

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.