# **Manitoba Tax**

**T3MB** T3 2008

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)										= '
Step 1 – Manitoba tax on taxable income										
Testamentary trusts or grandfathered inter vivos tru	sts									
Use the amount on line 1 to determine which <b>one</b> of the followi	ng colun	nns	you have to con	nplete	).					
						more than \$30,5	14.			
						but not more that				
If the amount from line 1 is:		_	<b>\$30,544</b> or le	ess	_	\$66,000		more than \$6	6,000	_
Enter the amount from line 1.		<b>3</b> [		_	1					٦
Base amount		2	- 0	00	+	- 30,544	00	- 66,00	0 00	3
Line 2 minus line 3		4	=	00	+	= 30,544	<del>,,,</del>	00,00	0 00	4
Rate		- +	× 10.9	1%	1	× 12.75%		× 17	 .4%	5
Multiply the amount on line 4 by the rate on line 5.		6	=	<del>/ / 0</del>	1	= 12.7376		= 17	70	6
Tax on base amount		7	+ O	00	1	+ 3,329	00	+ 7.85	00 00	7
		Ī		1	1	5,525		,,,,,,	+++	1
Manitoba tax on taxable income (line 6 plus line 7)		8	=			=		=		8
Inter vivos trusts (other than grandfathered)										
Manitoba tax on taxable income:	_ine 1				×	17.4% =				9
Step 2 – Donations and gifts tax credit										
Ctop 2 Demanding and girls tax ordan										
Total donations and gifts Line 17 of Schedule 11	4012 <b>●</b>									
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										=
otop o mantosa tax								_		
Enter the amount from line 8 or line 9 above.							14021			_ 13
						1				
Donations and gifts tax credit (line 12)							14			
Dividend tax credit			050/							
Line 24 of Schedule 8	+-	- ×					15			
Line 31 of Schedule 8		_ ×	15.75% =	14015	LI +		16			
Minimum tax carryover  Line 30 of Schedule 11	1	V	50% =	14016			17			
Family tax benefit		_ <u>×</u>	30 % —	14016			17			
\$2,065 <b>minus</b> [9% $\times$ (Line 50 of the return)] =	1	×	10.9% =	1/120	H	1.	18			
Total credits (add lines 14 to 18)		- ^	10.070	14120			<b>N</b>	_		19
Subtotal (line 13 minus line 19. If negative, enter "0".)		-						=	_	20
Manitoba additional tax for minimum tax purposes			(Amou	ınt G t	from C	hart 3 of Schedule	2) 14002	<b>3</b> +		21
Subtotal (line 20 plus line 21)							14005	=	+	22
										-
Total Manitoba political contributions	141 •			23						
Allowable political contribution tax credit (see instructions on ba	ack)		· ·	14140			24			
Manitoba foreign tax credit (from Form T2036, Provincial or Te	rritorial I	Fore	ign Tax Credit)	14080	+		25			
Subtotal (line 24 plus line 25)					=		<b>&gt;</b>			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 2008

The family tax reduction has been replaced by the family tax benefit. The tax rate that applies to the second tax bracket, as well as the base amount and the tax on the base amount which apply to the third tax bracket, have changed. The dividend tax credit rate that applies to the taxable amount of dividends other than eligible dividends has also changed.

See below for more information about the following amounts:

- · allowable political contribution tax credit;
- co-op education and apprenticeship tax credit; and
- · odour-control 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:

Enter amount A on line 23.

Amount A
Contribution base
Line 1 minus line 2
Credit rate
Line 3 multiplied by line 4
Base credit
Allowable credit – line 5 plus line 6
Enter this amount on line 24.

Contributions of							
	\$400 or less						
1							
2	- 0	00					
	=						
4 5	× 759	5%					
5	=						
6	+ 0	00					
7	=						

than \$400, but not more than \$750				
- 400	00			
=				
× 509	50%			
=				
+ 300	00			
=				

Contributions more

than \$750, but not more than \$1,275				
- 750	00			
=				
× 33.339	33.33%			
=				
+ 475	00			
=				

Contributions more

Contributions over \$1,275

650 00

## Co-op education and apprenticeship tax credit

A trust can claim this credit if it paid salaries or wages to an employee for a qualifying work placement in 2008 for work performed, or to a co-op graduate for a period of qualifying employment that ended in 2008.

On line 91 of the trust's return, enter the total credits shown on all your Slips T2CEATC (MAN.), *Co-op Education and Apprenticeship Tax Credit.* Include your Slips T2CEATC (MAN.) with the trust's return.

#### Odour-control tax credit

A trust can claim this credit if, in 2008, 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 **204-948-2115**. 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**.