

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The family tax reduction has been replaced by the family tax benefit.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: _____ **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-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.