

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:	\$31,000 or less	more than \$31,000, but not more than \$67,000	more than \$67,000
Enter the amount from line 1.	<b>2</b>		<b>2</b>
Base amount	<b>3</b> - 0 00	- 31,000 00	- 67,000 00
Line 2 minus line 3	<b>4</b> =	=	=
Rate	<b>5</b> × 10.8%	× 12.75%	× 17.4%
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> =	=	=
Tax on base amount	<b>7</b> + 0 00	+ 3,348 00	+ 7,938 00
<b>Manitoba tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	=

#### 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 17A of Schedule 11	14012 •			
	On the first \$200 or less		× 10.8% =		<b>10</b>
	On the remainder		× 17.4% =	+	<b>11</b>
<b>Donations and gifts tax credit</b> (line 10 plus line 11)				=	<b>12</b> 14014 ■

### Step 3 – Manitoba tax

Enter the amount from line 8 or line 9 above.				14021 ■	<b>13</b>
Family tax benefit					
	\$2,065 minus [9% × (Line 50 of the return)] =		× 10.8% =	14120 ■ -	<b>14</b>
Subtotal (line 13 minus line 14. If negative, enter "0".)				=	<b>15</b>

Donations and gifts tax credit (line 12)					<b>16</b>
Dividend tax credit					
	Line 24 of Schedule 8		× 35% =	14018 ■ +	<b>17</b>
	Line 31 of Schedule 8		× 12.5% =	14015 ■ +	<b>18</b>
Minimum tax carryover					
	Line 30 of Schedule 11		× 50% =	14016 ■ +	<b>19</b>
Total credits (add lines 16 to 19)				=	<b>20</b>
Subtotal (line 15 minus line 20. If negative, enter "0".)				=	<b>21</b>

Manitoba additional tax for minimum tax purposes (Amount G from Chart 3 of Schedule 12) 14002 ■ + **22**

Subtotal (line 21 plus line 22) 14005 ■ = **23**

Total Manitoba political contributions	14141 •			<b>24</b>
Allowable political contribution tax credit (see instructions on back)		14140 ■		<b>25</b>
Manitoba foreign tax credit (from Form T2036, <i>Provincial or Territorial Foreign Tax Credit</i> )		14080 • +		<b>26</b>
Subtotal (line 25 plus line 26)		=		<b>27</b>

**Manitoba tax** (line 23 minus line 27. If negative, enter "0".) \_\_\_\_\_

Enter this amount on line 82 of the return. 14170 ■ = **28**

# Manitoba Tax Instructions

## What's new for 2009

The base amounts, the tax rate that applies to the first tax bracket, and the tax on the base amounts have changed. The rate that applies to the family tax benefit, and the lower rate that applies to the donations and gifts tax credit have also changed. The rate that applies to the taxable amount of dividends other than eligible dividends, for purposes of the dividend tax credit, has also changed. The co-op education and apprenticeship tax credit now includes a qualifying apprentice.

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 25 – 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 24.

		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 Enter this amount on line 25.	7	=	=	=	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 2009 for work performed;
- to a co-op graduate or a journeyperson for a period of qualifying employment that ended in 2009; or
- to a qualifying apprentice for a period of qualifying employment that ended in 2009.

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 2009, 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](http://www.cra.gc.ca), or call the CRA at 1-800-959-8281. To get forms, go to [www.cra.gc.ca/forms](http://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](http://www.gov.mb.ca/finance/tao).