

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 <b>3</b>
Line 2 minus line 3	<b>4</b> = _____	= _____	= _____ <b>4</b>
Rate	<b>5</b> × 10.8%	× 12.75%	× 17.4% <b>5</b>
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> = _____	= _____	= _____ <b>6</b>
Tax on base amount	<b>7</b> + 0 00	+ 3,348 00	+ 7,938 00 <b>7</b>
<b>Manitoba tax on taxable income</b> (line 6 plus line 7)	<b>8</b> = _____	= _____	= _____ <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>

### Step 3 – Manitoba tax

Enter the amount from line 8 or line 9 above.	_____	_____	_____	_____	_____	<b>13</b>
Family tax benefit						
\$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =	_____	_____	_____	× 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	_____	_____	_____	× 36% =	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 ■ +	<b>22</b>
Subtotal (line 21 plus line 22)					14005 ■ =	<b>23</b>

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>
<b>Manitoba tax</b> (line 23 minus line 27. If negative, enter "0".)			
Enter this amount on line 82 of the return.		14170 ■ =	<b>28</b>

# Manitoba Tax Instructions

## What's new for 2010

The rate that applies to the amount of eligible dividends, for purposes of the dividend tax credit, has 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 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 for work performed primarily in Manitoba:

- to a co-op student for a qualifying work placement in 2010 for work performed;
- to a co-op graduate or a journeyman for a period of qualifying employment that ended in 2010; or
- to a qualifying apprentice for a period of qualifying employment that ended in 2010.

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 2010, 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 the CRA Web page at [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).