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Manitoba Tax Instructions

What's new for 2011

The rates that apply to the dividend tax credit have changed. The co-op education and apprenticeship tax credit now includes an eligible apprentice at an early or advanced level of learning.

See below for more information about the following amounts:

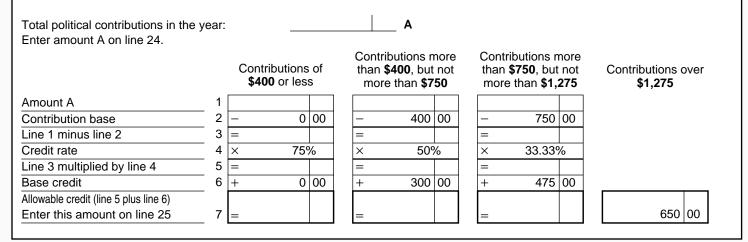
- allowable political contribution tax credit;
- · co-op education and apprenticeship tax credit;
- odour-control tax credit; and
- Green Energy equipment tax credit.

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 in 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.



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 2011 for work performed;
- to a co-op graduate or a journeyperson for a period of qualifying employment that ended in 2011; or
- to an eligible apprentice at an early or advanced level of learning for a qualifying period of employment that ended in 2011.

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 all your slips T2CEATC (MAN.) with the trust's return.

Odour-control tax credit

A trust can claim this credit if, in 2011, 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.

Green Energy equipment tax credit

A trust can claim this credit if, in 2011, it installed a geothermal heat pump system or specified solar heating equipment. Enter the amount of the credit on line 91 of the trust's return. For more information, go to **www.gov.mb.ca/finance/tao/green.html**.

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, go to **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**.