

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 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.	2 _____	_____	_____ 2
Base amount	3 - 0 00	- 31,000 00	- 67,000 00 3
Line 2 minus line 3	4 = _____	= _____	= _____ 4
Rate	5 × 10.8%	× 12.75%	× 17.4% 5
Line 4 multiplied by line 5	6 = _____	= _____	= _____ 6
Tax on base amount	7 + 0 00	+ 3,348 00	+ 7,938 00 7
Manitoba tax on taxable income (line 6 plus line 7)	8 = _____	= _____	= _____ 8

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% =	_____	10
	On the remainder	_____	× 17.4% =	_____	11
Donations and gifts tax credit (line 10 plus line 11)				+ _____	12
				14014 ■ = _____	

Step 3 – Manitoba Tax

Enter the amount from line 8 or line 9 above. _____ **14021 ■** **13**

Family tax benefit
\$2,065 minus [9% × (line 50 of the return)] (If negative, enter "0".) = _____ × 10.8% = **14120 ■ -** **14**

Subtotal (line 13 minus line 14. If negative, enter "0".) _____ = _____ **15**

Donations and gifts tax credit (line 12) _____ **16**

Dividend tax credit

Line 24 of Schedule 8 _____ × 37.83% = **14018 ■ +** **17**

Line 31 of Schedule 8 _____ × 8.75% = **14015 ■ +** **18**

Minimum tax carryover

Line 30 of Schedule 11 _____ × 50% = **14016 ■ +** **19**

Total credits (add lines 16 to 19) _____ = _____ **20**

Subtotal (line 15 minus line 20. If negative, enter "0".) _____ = _____ **21**

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 •** **24**

Allowable political contribution tax credit (see instructions on back) **14140 ■** **25**

Manitoba foreign tax credit
(from Form T2036, *Provincial or Territorial Foreign Tax Credit*) **14080 ■ +** **26**

Subtotal (line 25 plus line 26) _____ = _____ **27**

Manitoba tax (line 23 minus 27. If negative, enter "0".) _____ = _____ **28**

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

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.

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)	7	=	=	=	650 00
Enter this amount on line 25					

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.