



MANITOBA MANUFACTURING AND PROCESSING TAX CREDIT

Name of corporation	Account / Business Number	Taxation year end Day Month Year
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- Use this form if you are a corporation who has acquired qualified property after March 11, 1992, and before July 1, 2000, and want to reduce Manitoba tax payable. Qualified property has the meaning assigned by subsection 127(9) and related subsections 127(11) and (11.1) of the federal *Income Tax Act*. Deduct the amount of any government assistance or non-government assistance in calculating the capital cost of qualified property.
- The qualified property has to be used by the corporation in Manitoba primarily for the purpose of manufacturing or processing of goods for sale or lease. Property leased by the corporation to a lessee for this purpose (other than a person exempt from tax under section 149 of the federal Act) may also qualify for the credit. Manufacturing or processing is defined in subsection 125.1(3) of the federal *Income Tax Act* and includes qualified activities as defined by Section 5202 of the federal *Income Tax Regulations*.
- The credit is in addition to the former *Manitoba Manufacturing Investment Tax Credit* (Form T86). Credits available for carry-forward from Form T86 should not be entered on this form.
- The credit is eligible for a seven year carry-forward and a three year carry-back. The credit cannot be carried back to any taxation year ending before March 12, 1992.
- Use this form to show a credit transfer following an amalgamation or wind-up of a subsidiary, as described under subsections 87(1) and 88(1) of the federal *Income Tax Act*. You can also use this form to show the credit allocated from a trust or a partnership.
- File one completed copy of this form with the corporation's *T2 Corporation Income Tax Return*.

Part 1 – Qualified property (acquired in current taxation year) eligible for the credit

CCA class no.	Description of qualified property	Acquisition date			Capital cost
		Day	Month	Year	
Total					A

Enter amount A on line 750 of Schedule T2S-TC. (Attach a schedule if space is insufficient)

Part 2 – Calculation of total credit available and credit available for carry-forward

Credit at end of preceding taxation year	_____	B	
Deduct: Credit expired after seven taxation years	_____	C	
Credit at beginning of taxation year	_____	▶	D
Add:			
Current year credit: _____ Amount A from above _____ X 10% =	_____	E	
Credit transferred on amalgamation or wind-up of subsidiary	_____	F	
Credit allocated from a partnership	_____	G	
Credit allocated from a trust	_____	H	
Subtotal	_____	▶	I
Total credit available	_____		J
Deduct:			
Credit claimed in the current year (enter on line 753 of Schedule T2S-TC)	_____	K	
Credit carried back to preceding taxation year(s) (complete Part 3 below)	_____	L	
Subtotal	_____	▶	M
Credit available for carry-forward to next year (complete Part 4 below)	_____		N

Part 3 – Request for carry-back of credit

I hereby request a carry-back of the Manitoba manufacturing and processing tax credit to be applied as follows:

3rd preceding taxation year	_____ 19 _____	Credit to be applied	_____
2nd preceding taxation year	_____ 19 _____	Credit to be applied	_____
1st preceding taxation year	_____ 19 _____	Credit to be applied	_____
Sign here only if you are not filing this form with a signed T2 return.			Total (enter this amount on line L in Part 2)

Date
Signature of authorized person
Position or office

Part 4 – Analysis of credit available for carry-forward by year of origin

Year of origin (earliest year first)	Credit available	Year of origin (earliest year first)	Credit available
_____ 19 _____	_____	_____ 19 _____	_____
_____ 19 _____	_____	_____ 19 _____	_____
_____ 19 _____	_____	_____ 19 _____	_____
_____ 19 _____	_____	Total (equals amount N in Part 2)	_____