Clear Data

Manitoba

Manitoba Mineral Exploration Tax Credit

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when completed

Complete this form to calculate your Manitoba mineral exploration tax credit. You can claim this credit if you received an Information Slip T101, Statement of Resource Expenses, from a mining corporation, with an amount in box 144, or an Information Slip T5013, Statement of Partnership Income, received as a member of a partnership, with an amount in box 199.

The credits you earned in the year are used to reduce your Manitoba tax payable for that year. Any unused amounts can be carried forward for ten years or carried back for three years.

If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a paper return, attach this form and your T101 or T5013 slips to your return.

Tax year ▶ 2019

Part 1 – Manitoba mineral exploration tax credit for 2019

Enter the unused Manitoba mineral exploration tax credit amount from your 2018 notice of assessment or reassessment.				1
Enter the total of all eligible amounts from box 144 of Information Slip T101 and from box 199 of Information Slip T5013.				2
Tax credit rate		× 30%		3
Multiply line 2 by line 3.	**Current year credit available** 68850	=	• ▶ +	4
Add lines 1 and 4.	**Total credit available**		=	5
Enter the amount from line 74 of Form MB428, Manitoba Tax, or, if you have to pay tax to more than one jurisdiction, enter the amount from line 40 in Part 4, Section MB428MJ, of Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions.				6
Enter the amount from line 5 or line 6, whichever is **less**.				7
You may claim, on line 8, an amount not exceeding the amount shown on line 7. Enter this amount on line 75 of Form MB428 or on line 41 in Part 4, Section MB428MJ, of Form T2203, whichever applies.	**Current-year claim**			8

Part 2 – Unused credit available

Complete this part if the amount of your **current-year claim** (line 8) is **less** than the **total credit available** (line 5).

Amount from line 5			9
Amount from line 8		−	10
Line 9 minus line 10	**Total unused credit available**	=	11

Carryback to previous years

The carry-back provisions allow you to apply unused credits against your Manitoba tax for the three previous years. The credit you apply cannot be more than your Manitoba tax for that year.

If you want to claim a carryback to your **2018**, **2017**, or **2016** return(s), send an adjustment request to the Canada Revenue Agency.

Note: Wait until you receive your **2019** notice of assessment before making an adjustment request to your **2018**, **2017**, or **2016** return(s).

Certification

I certify that the information given on this form is correct and complete.

Signature _____ Date Year Month Day

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

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