Manitoba Book Publishing Tax Credit (Individuals)

Complete this form to calculate your Manitoba book publishing tax credit for individuals. If you are completing a return for a corporation, use Schedule 389 of the T2 return.

You can claim this credit if you were a resident of Manitoba at the end of the year, and met **all** of the following conditions:

- Your primary business activity was publishing books
- You have published **at least two** eligible books within the two-year period ending at the end of the year ("eligible book" is defined in subsection 10.4(3) of the Manitoba Income Tax Act)
- At least 25% of the total salaries and wages paid in the year by you were paid to employees who were residents of Manitoba on December 31, 2021

If you are filing a paper return, attach your Form T1299 and any other receipts.

Part 1 – Identification

Name

Social insurance number

Address

Business name
(if applicable)

Part 2 – Book publishing labour costs

Book publishing labour costs are reasonable costs paid in 2021 for the publication of hardcover, paperback or electronic books, such as editing, design, research or project management, creating artwork or developing a prototype of the book. They include **salaries and wages** that were paid in 2021 to your employees who were resident in Manitoba on December 31, 2021, and contracted Manitoba labour costs or services (costs do not include marketing, promotion, legal and accounting costs and any part of a salary, wage, or fee that is determined by reference to profits or revenues).

Enter the total salaries and wages paid in 2021.		**1**
Enter the total contracted Manitoba labour costs or services paid in 2021.	**2**	
Applicable rate	× _____ **3**	
Line 2 multiplied by the percentage from line 3 **Allowable amount**	= _____ ►	+ _____ **4**
Line 1 plus line 4 **Total book publishing labour costs**	= _____ **5**	
Enter the total number of pages that make up the **eligible** books published in 2021.	**6**	
Enter the total number of pages that make up the books published in 2021.	÷ _____ **7**	
Line 6 divided by line 7	= _____ ►	× _____ **8**
Line 5 multiplied by line 8	= _____ **9**	

Part 3 – Book publishing tax credit for 2021

Enter the total non-refundable monetary advances paid to authors in 2021.	+ _____	**10**
Line 9 plus line 10	= _____	**11**
Applicable rate	× _____	**12**
Line 11 multiplied by the percentage from line 12 **(maximum $100,000)**	= _____	**13**

Eligible printing costs: If the eligible book you printed in 2021 contains at least 30% post-consumer waste paper, you are eligible to claim a printing bonus based on reasonable costs of printing, assembling and binding.

Enter the total eligible printing costs paid in 2021.	_____ **14**	
Applicable rate	× _____ **15**	
Line 14 multiplied by the percentage from line 15 **Printing bonus**	= _____ ►	+ _____ **16**
Line 13 plus line 16 Enter the amount on **line 61430** of your Form MB479, Manitoba Credits. **Total Manitoba book publishing tax credit**	= _____ **17**	

See the privacy notice on your return.