

Manitoba Film and Video Production Tax Credit (2020 and later tax years)

Corporation's name	Business number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center; border-bottom: 1px solid black;">Tax year-end</td> </tr> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Year</td> <td style="text-align: center; border-bottom: 1px solid black;">Month</td> <td style="text-align: center; border-bottom: 1px solid black;">Day</td> </tr> <tr> <td style="text-align: center; border-bottom: 1px solid black;"> </td> <td style="text-align: center; border-bottom: 1px solid black;"> </td> <td style="text-align: center; border-bottom: 1px solid black;"> </td> </tr> </table>	Tax year-end			Year	Month	Day			
Tax year-end											
Year	Month	Day									

- Use this schedule to claim a Manitoba Film and Video Production Tax Credit under sections 7.5 to 7.9 of the Income Tax Act (Manitoba). Complete a separate Schedule 388 for each eligible film.
- An eligible film corporation may claim **one** of the following:
 - the cost-of-salaries credit for the tax year
 - the cost-of-production credit for the tax year
- The cost-of-salaries credit includes the basic tax credit, frequent filming bonus tax credit, the rural bonus tax credit and the producer bonus tax credit.
- The cost-of-production credit includes eligible salaries, eligible service contract expenditures, eligible parent-subsidiary amounts, eligible tangible property expenditures, eligible accommodation expenditures and a bonus for qualifying Manitoba production companies.
- The terms **eligible individual**, **eligible non-resident individual**, **eligible employee**, **eligible production costs** and **Manitoba production corporation** are defined in subsection 7.5(1) of the Income Tax Act (Manitoba).
- To claim this credit, include the following items with your T2 Corporation Income Tax Return:
 - a Certificate of Completion (if the production was completed in the tax year), **or** an Advance Certificate of Eligibility (if the production was not completed in the tax year) issued by Manitoba Film and Music
 - a completed copy of this form – you can complete one form for episodes in a series that are certified eligible films
 - all the documents listed in Part 12 on page 5 of this form

Part 1 – Contact information

151 Name of person to contact for more information	153 Telephone number
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Part 2 – Identification of the film or video production

201 Title of production	202 Date the production was completed (delivery answer print)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Year</td> <td style="text-align: center; border-bottom: 1px solid black;">Month</td> <td style="text-align: center; border-bottom: 1px solid black;">Day</td> </tr> <tr> <td style="text-align: center; border-bottom: 1px solid black;"> </td> <td style="text-align: center; border-bottom: 1px solid black;"> </td> <td style="text-align: center; border-bottom: 1px solid black;"> </td> </tr> </table>	Year	Month	Day			
Year	Month	Day						
203 Certificate number	204 Date the principal photography began	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Year</td> <td style="text-align: center; border-bottom: 1px solid black;">Month</td> <td style="text-align: center; border-bottom: 1px solid black;">Day</td> </tr> <tr> <td style="text-align: center; border-bottom: 1px solid black;"> </td> <td style="text-align: center; border-bottom: 1px solid black;"> </td> <td style="text-align: center; border-bottom: 1px solid black;"> </td> </tr> </table>	Year	Month	Day			
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Part 3 – Eligibility

1. Is the corporation incorporated in Canada? **311** Yes No
2. Is the corporation a taxable Canadian corporation? **312** Yes No
3. Does the corporation primarily carry on the business of film or video production? **313** Yes No
4. Does the corporation have a permanent establishment in Manitoba? **314** Yes No

Portion of salaries and wages ^{Note 1} paid to eligible employees and employees who are eligible non-resident individuals

Total number of individuals who are employees of the production corporation in the tax year, whether or not they worked on this film **320** _____

All salaries and wages the corporation has paid to **employees** in the tax year. (Do **not** include amounts paid to individual contractors or corporations). **330** _____

Salaries and wages paid to **eligible employees** (including **employees who are eligible non-resident individuals**) in the tax year for work performed on this film in Manitoba ^{Note 2} (Do **not** include amounts paid to individual contractors or corporations). **331** _____

Portion of the total salaries and wages that are paid to **eligible employees** and **employees who are eligible non-resident individuals** (line 331 **divided by** line 330). **340** _____

Important – If you answered **No** to any of questions 1 to 4, or if the percentage at line 340 is less than 25%, you are **not** eligible for the Manitoba film and video production tax credit.

Note 1: Salary or wages for which a T4 has been issued by the eligible corporation.

Note 2: For a documentary, include the amount for work performed in Manitoba and any other locations.

Part 4 – The production commencement time

Enter the production commencement date, the **earlier** of a or b: 420

Year	Month	Day

a) the date principal photography began 421

Year	Month	Day

b) the **latest** of:

i) the date the corporation or its parent first incurred development labour costs for the development of script material on which the production is based 425

Year	Month	Day

ii) the date the corporation or its parent first acquired a right for the story that is the basis of the final script 426

Year	Month	Day

iii) the date that is two years before the date on which principal photography began 427

Year	Month	Day

Part 5 – Eligible salaries

Eligible salaries Note 3 for services rendered by eligible individuals

Salary or wages (paid to eligible individuals) 505 _____

Remuneration paid to:

eligible individuals 510 _____

taxable Canadian corporations (solely owned by an eligible individual) 511 _____

other taxable Canadian corporations (for their eligible employees) 512 _____

partnerships carrying on business in Canada (for their members who are eligible individuals or eligible employees) 513 _____

Subtotal (total of lines 510 to 513) ▶ _____ 5A

Labour expenditures incurred by a parent corporation and transferred to its wholly-owned subsidiary (the corporation) under a reimbursement agreement 520 _____

Eligible salaries for services rendered by eligible individuals (line 505 **plus** amount 5A **plus** line 520) 550 _____

The following portion of Part 5 should be completed only if you are filing this claim for the tax year during which the production was completed and if you are attaching a Certificate of Completion to your claim.

Eligible salaries for services provided by eligible non-resident individuals (calculate these amounts separately for each year of the production and enter the totals for all years below).

Eligible salaries the corporation would have paid if the services provided by eligible non-resident individuals were provided by eligible individuals (include salary or wages and remuneration, but do **not** include amounts for taxable benefits received by eligible non-resident individuals) 571 _____

Eligible salaries for services rendered by eligible individuals (line 550) 5B _____

Enter the rate of the deemed labour cap that is specified on the Certificate of Completion 580 _____

Maximum eligible salaries for eligible non-resident individuals (amount 5B **multiplied by** line 580) 5C _____

Eligible salaries for services rendered by eligible non-resident individuals (the lesser of line 571 and amount 5C) 590 _____

Note 3: Manitoba eligible salaries include amounts that are:

- a) reasonable in the circumstances
- b) directly attributable to the production of the eligible film or video
- c) incurred in the tax year, or the previous tax year, and paid no later than 60 days after the end of the tax year
- d) for the stages of production from the **production commencement time** to the end of the post-production stage

Manitoba eligible salaries do not include amounts that are incurred in the immediately preceding year and paid within 60 days after the end of that preceding year.

Part 6 – Basic tax credit

Eligible salaries for services rendered by eligible individuals (line 550 in Part 5)		6A
Eligible salaries for services rendered by eligible non-resident individuals (line 590 in Part 5)		6B
Subtotal (amount 6A plus amount 6B)		6C
Eligible salaries included in amount 6C that may be claimed by another corporation	610	
Subtotal (amount 6C minus line 610)		6D
Amount of eligible salaries allocated to the corporation through a joint allocation agreement that was filed with the Minister of National Revenue	615	
Subtotal (amount 6D plus line 615)		6E
Total amount of government assistance Note 4 received or receivable by the corporation in connection with these eligible salaries	620	
Total eligible salaries (amount 6E minus line 620)	650	
Basic tax credit	line 650	655 Note 5 = 660

Note 4: Government assistance as defined in subsection 7.5(1) of the Income Tax Act (Manitoba).

Note 5: The rate of basic credit that is specified on the Advance Certificate of Eligibility or the Certificate of Completion.

Part 7 – Frequent filming bonus tax credit

Frequent filming bonus	line 650 in Part 6		7A
Percentage of labour eligible for frequent filming bonus		710 Note 7	
Frequent filming bonus tax credit (amount 7A multiplied by line 710)		730	

Note 6: The rate of frequent filming bonus that is specified on the Advance Certificate of Eligibility or the Certificate of Completion.

Note 7: The percentage of eligible hours that is specified on the Advance Certificate of Eligibility or the Certificate of Completion.
In any other situation, enter 100.

Part 8 – Rural bonus tax credit

Rural bonus tax credit	line 650 in Part 6		820
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Note 8: The rate of rural bonus that is specified on the Advance Certificate of Eligibility or the Certificate of Completion.

Part 9 – Producer bonus tax credit

Producer bonus tax credit Note 9	line 650 in Part 6		850
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Note 9: If an eligible individual in Manitoba in the year in which the principal photography ends, or in the immediately preceding year, receives credit as a producer, co-producer or executive producer of that film.

Note 10: The rate of producer bonus that is specified on the Advance Certificate of Eligibility or the Certificate of Completion.

Part 12 – Claim checklist

To speed up the processing of your claim, make sure you include all the following documents with your T2 Corporation Income Tax Return for **each** film for which you are claiming the Manitoba film and video production tax credit.

1. An Advance Certificate of Eligibility **or** a Certificate of Completion issued by Manitoba Film and Music.
2. A completed copy of this form (you can complete one form for episodes in a series that are certified eligible productions)
3. A Report of Eligible Manitoba Labour Expenditures conforming to the format presented in Form B (1) **Note 14**
4. The final detailed cost report upon which the Report of Eligible Manitoba Labour Expenditures is based (indicating eligible Manitoba labour expenditures)
5. The financial structure for the film or video for the tax year
6. If applicable, any documentation that indicates a change in control to the corporation or its corporate structure, which has occurred after the date on which the Part A application has been submitted
7. If applicable, the actual list of deemed labour (Form D, Part B) **Note 14** signed by unions/guilds/Film Training Manitoba (it should also be on file with Manitoba Film and Music)
8. If you are claiming eligible salaries for services provided by **eligible non-resident individuals** in Part 5 of this form, include a document showing a separate breakdown of eligible salaries by tax years for:
 - (1) eligible individuals
 - (2) eligible non-resident individuals
 in addition to the actual list of deemed labour

Important – Declarations of Manitoba Residency (Form A (1)) **Note 14** for all individuals for which amounts are claimed on this application must be available upon request.

Note 14: For more information on forms provided by Manitoba Film and Music, visit their website at mbfilmmusic.ca/en