



# Manitoba Book Publishing Tax Credit (2021 and later tax years)

**Protected B** when completed

Corporation's name	Business number	Tax year-end
		Year      Month      Day

- Use this schedule to claim the Manitoba book publishing tax credit under section 10.4 of the Manitoba Income Tax Act. You must apply no later than 18 months after the end of the tax year for which you are claiming the credit.
- You are eligible to claim this tax credit if you are a book publisher with a permanent establishment in Manitoba, you paid at least 25% of the wages and salaries to Manitoba residents, and you answered **yes** to all the questions in Part 1 of this schedule.
- The Manitoba book publishing tax credit is a refundable credit that is equal to 40% of eligible book publishing labour costs and non-refundable monetary advances made to authors, to a maximum of \$100,000. An additional 15% credit is available for eligible printing costs.
- **Book publishing labour costs** include reasonable salaries and wages paid in the tax year to employees resident in Manitoba on December 31 of that tax year, and 65% of contracted Manitoba labour costs paid in the tax year. These costs are related to publishing hardcover, paperback or electronic books, but not to the marketing or promotion of books.
- **Eligible printing costs** are the costs paid in the tax year for printing, assembling and binding eligible books that are printed on at least 30% post-consumer recycled paper and published in the tax year or in the immediately following year.
- An **eligible book** is a first edition, non-periodical publication that meets **all** the criteria outlined in subsection 10.4(3) of the Manitoba Income Tax Act.
- Include a completed copy of this schedule with your T2 Corporation Income Tax Return.

## Part 1 – Eligible publisher

1. Does the corporation primarily carry on the business of book publishing? . . . . . **110** Yes  No

2. Does the corporation have a permanent establishment in Manitoba in the tax year? . . . . . **115** Yes  No

3. Has the corporation published at least two eligible books within the two-year period ending at the end of the tax year? . . . . . **120** Yes  No

Proportion of Manitoba labour costs to total labour costs:

Salaries and wages paid to **Manitoba resident** employees in the tax year (keep a list of names, addresses, and social insurance numbers, as you may have to provide this information at a future date) . . . . . **140** \_\_\_\_\_

Total salaries and wages the corporation paid to employees in the tax year . . . . . **130** \_\_\_\_\_

Proportion of the total salaries and wages paid to Manitoba resident employees in the tax year  
(line 140 **divided by** line 130) . . . . . \_\_\_\_\_ % **A**

If you answered **No** to any of questions 1 to 3, or if amount A is less than 25%, you are **not** eligible for the Manitoba book publishing tax credit.

## Part 2 – Eligible books (if you need more space, attach additional schedules)

	A Title of eligible book <b>200</b>	B Author(s) <b>210</b>
1.		
2.		
3.		
4.		
5.		

  

	C International standard book number ISBN <b>220</b>	D Date of publication yyyy/mm/dd <b>230</b>	E Number of pages <b>240</b>	F Number of books in print run <b>250</b>	G Format** <b>260</b>	H Classification** <b>270</b>
1.						
2.						
3.						
4.						
5.						
	<b>Total</b>					

\*Enter the number corresponding to the format of the eligible book: 1. Hardcover 2. Paperback 3. Electronic

\*\*Enter the number corresponding to the classification of the eligible book: 1. Fiction 2. Non-fiction 3. Poetry 4. Drama 5. Biography 6. Children

