Schedule 392
Code 1303
Protected B
when completed

Manitoba Data Processing Investment Tax Credits (2013 and later tax years)

Data processing centre investment tax credit for operator

- You can use this schedule to claim a Manitoba **data processing centre investment tax credit for operator** under subsection 7.19(1) of the *Income Tax Act* (Manitoba). This refundable credit for eligible data processing centre corporations is equal to 4% of the cost of data processing buildings acquired by purchase or lease, or constructed and 7% of the cost of data processing centre property acquired (by purchase or lease) in the current tax year and before July 1, 2013. The rates increase to 4.5% and 8%, respectively, for property acquired in the current tax year after June 30, 2013 and before April 12, 2017. To claim the data processing centre investment tax credit for operator complete Parts 1 to 3 of this schedule.
- You are an eligible data processing centre corporation if:
 - you are a taxable Canadian corporation with a permanent establishment in Manitoba;
 - your principal activity in Manitoba is data processing; and
 - when you are affiliated (according to section 251.1 of the federal *Income Tax Act*) with one or more corporations with a permanent establishment in Manitoba, your principal activity in Manitoba and that of your affiliated corporations, on a combined basis, is data processing.
- A building is a data processing building if it is a prescribed building as defined in subsection 4600(1) of the federal Income Tax Regulations and:
 - you acquired it (by purchase or lease) or constructed it after April 17, 2012;
 - it was not used, or acquired for use or lease, for any purpose before you acquired it; and
 - it is situated in Manitoba and is used, or will be used, for the purpose of data processing.
- Property is data processing centre property if it is (or would be, if you owned it) defined as prescribed machinery and equipment in subsection 4600(2) of the federal *Income Tax Regulations* for the purpose of the definition of qualified property in subsection 127(9) of the federal *Income Tax Act* or a property included in paragraph (o) of Class 12, in paragraph (c) of Class 17, or in Class 42 or 50 in Schedule II of the federal Regulations and:
 - you acquired it (by purchase or lease) or constructed it after April 17, 2012;
 - it was never used for any purpose before you acquired it, unless you refurbished it when you acquired it;
 - it has not been included in calculating any corporation's data processing property investment tax credit for any tax year; and
 - it is situated in Manitoba and is used, or will be used, in connection with operating or maintaining a data processing building.
- For data processing centre property, **refurbished** means that at least 50% of the capital cost of the property is attributable to unused components installed since the property was last used or acquired for use or lease.
- When calculating the data processing centre investment tax credit for operator, an eligible data processing centre corporation cannot include amounts for a building or a property acquired by lease if an amount for that same building or property is included in the calculation of another corporation's data processing centre investment tax credit for building lessor.

Data processing property investment tax credit

- You can also use this schedule to claim a Manitoba data processing property investment tax credit under subsection 7.19(1.1) of the Income Tax Act
 (Manitoba). This refundable credit for eligible corporations equal to 8% of the cost of data processing property acquired by purchase or lease in the current
 tax year. To claim the data processing property investment tax credit complete Parts 4 and 5 of this schedule.
- You are an eligible corporation if you are a taxable Canadian corporation with a permanent establishment in Manitoba.
- Property is data processing property if it is (or would be, if you owned it) a property included in Class 46 or 50 in Schedule II of the federal *Income Tax Regulations* and:
 - you acquired it (by purchase or lease) after April 16, 2013, and before April 12, 2017;
 - it was never used for any purpose before you acquired it;
 - it is not replacement property, as defined in subsection 7.19(2.1) of the Income Tax Act (Manitoba);
 - it has not been included in calculating any corporation's data processing centre investment tax credit for any tax year; and
 - it is situated in Manitoba and is used, or will be used by you exclusively, or nearly exclusively, for the purpose of data processing.
- To be eligible for this credit, the amount an eligible corporation invests in purchasing or leasing data processing property for that tax year has to be at least \$10 million.

Data processing centre investment tax credit for building lessor

- You can also use this schedule to claim a Manitoba data processing centre investment tax credit for building lessor under subsection 7.19(1.0.1)
 of the Income Tax Act (Manitoba). The credit is a refundable credit for an eligible corporation that purchases or constructs a building and leases it to
 another eligible corporation for use by that other corporation as a data processing building throughout the term of the lease. The data processing
 centre investment tax credit for building lessor is calculated in Part 6 of this schedule.
- To be eligible for this credit, the lessor must:
 - lease the building to another eligible corporation that it deals with at arm's length;
 - never have used the building for any purpose before having purchased or built it; and
 - have purchased or built the building after December 31, 2013 and before April 12, 2017.

Page 1 of 5 Canada

General information

- For these credits, **data processing** means the use of networked computers to centralize the storage, management, dissemination, or hosting of data or information and may include the use of one or more of the systems or equipment, listed under the definition in subsection 7.19(2) of the *Income Tax Act* (Manitoba), to support the networked computers.
- To claim these credits, the property has to be **available for use** by you in the tax year, according to subsections 13(27) and 13(28) of the federal *Income Tax Act*, **not including** the time just before you dispose of it under paragraphs 13(27)(c) and 13(28)(d).
- File this schedule no later than **one year** after the filing due date of your *T2 Corporation Income Tax Return* for the tax year in which you acquired the property. File this schedule with your T2 return.
- These credits are considered government assistance under paragraph 12(1)(x) of the federal *Income Tax Act* and **must** be included in income in the tax year the credits are received. These credits are **not** considered government assistance under section 7.19 of the *Income Tax Act* (Manitoba) for calculating the credits themselves.
- When calculating your Manitoba data processing investment tax credits for a tax year, do not include any amount you used in claiming a tax credit under any other section of the *Income Tax Act* (Manitoba).
- A corporation that is a member of a partnership may claim its reasonable share of the credit. The corporation's portion is the amount that may reasonably be considered to be the corporation's share of the credit. However, a corporation may file, with its T2 return for the tax year, an irrevocable election under subsection 7.19(6.4) of the Act, made by the corporation with written consent of the partnership, to allocate the entire amount of the credit for that tax year to the corporation.

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

Part 1 – Data processing building amount for the calculation of the data processing centre investment tax credit for operator

1	2	3						4	5	
CCA class	Description of data processing building acquired (by purchase or lease) or constructed in the current tax year	Acquisition date* yyyy/mm/dd				Capital cost**	Leasing cost**			
101	,			1	02				103	104
		l	I					1		
		l		I		Ī		Ī		
		l		ı		Ī		ī		
			i	ī		ī		ī		
		ı	i	ī		ī		i		

Totals for buildings acquired or constructed before July 1, 2013

A B

Totals for buildings acquired or constructed after June 30, 2013 and before April 12, 2017

C D

Total capital and leasing cost of data processing buildings acquired or constructed in the current tax year before July 1, 2013 (amount A plus amount B) _______ E

Total capital and leasing cost of data processing buildings acquired or constructed in the current tax year after June 30, 2013 and before April 12, 2017 (amount C plus amount D)

- * The acquisition date is the date the property became available for use.
- ** When you calculate the capital cost or the leasing cost, **deduct** the amount of any government assistance received or receivable if it was not already considered in the calculation of the capital cost or the leasing cost. See paragraph 7.19(4)(c) of the *Income Tax Act* (Manitoba).

If you need more space, attach additional schedules.

Part 2 – Data processing centre property amounts for the calculation of the data processing centre investment tax credit for operator

1 CCA class	Description of data processing centre property acquired (by purchase or lease) in the current tax year	3 Acquisition date* yyyy/mm/dd						*		4 Capital cost**	5 Leasing cost**
201	adquired (by parentage of reade) in the current tax year	202				203	204				
								1			
							l	\perp	_		
								\vdash	_		
								1	_		
								1	_		
								1			
								\perp			
								1	_		_
								1	\dashv		_
								\vdash			
								\vdash	\dashv		
			_					++	\dashv		+
			_					+	-		_
			_					++	\dashv		+
			_					+ +			
			_				<u> </u>	\vdash	\dashv		+
			_				<u> </u>				+
			_			-	-				1
	Totals for proper									G	H
	Totals for property acquired after June 30, 2	2013	and	d be	fore	Apı	ril 12	2, 201	17 L	<u> </u>	J
tal capital a	and leasing cost of data processing centre property act tax year before July 1, 2013 (amount G plus amount H)	quire	ed								210
al aanital a	and leasing cost of data processing centre property ac	. a. i.i.r.								_	211

* The acquisition date is the date the property became available for use.

If you need more space, attach additional schedules.

— Part 3 – Data processing centre investment tax or	credit for operator —————			
Credit earned for data processing buildings				
Credit earned in the current tax year before July 1, 2013	Amount E	× 4% =	300	M
Credit earned in the current tax year after June 30, 2013 and before April 12, 2017	Amount F	× 4.5% =	301	N
Credit earned for data processing centre property			_	
Credit earned in the current tax year before July 1, 2013 \ldots	Amount K	× 7% =	305	0
Credit earned in the current tax year after June 30, 2013 and before April 12, 2017	Amount L	× 8% =	306	P
Credit allocated from a partnership			309	Q
Data processing centre investment tax credit for operator	(Add amounts M to Q)		310	R

^{**} When you calculate the capital cost or the leasing cost, **deduct** the amount of any government assistance received or receivable if it was not already considered in the calculation of the capital cost or the leasing cost. See paragraph 7.19(4)(c) of the *Income Tax Act* (Manitoba).

1		2			3				4	ļ	5	
CCA class	Descriptior (by purch	of data processing property lase or lease) in the current	acquired tax year		ion date mm/dd	; *		C	Capital	cost**		Leasing cost*
401				4	02				40	03		404
						1						
						+						
	•	additional schedules.					tals					
		ssing property acquired in th										
	,	essing property acquired in the										
		t of data processing prope at least \$10 million) (amou									410	
ic April 12,	, 2017 (IIIu3t b	c at least \$10 million) (amou	int o pius aint	Julic 1)								
e acquisitio	n date is the d	ate the property became ava	ailable for use.	_								
		tal cost or the leasing cost, o			vernmen	nt ass	istano	e rec	eived	or rece	eivahle if	it was not
		lculation of the capital cost o										
Part 5 - D	ata nrocess	ing property investment	t tay credit									
ruito b	ata process	mg proporty invocation	t tax or oait									
dit earned in	the current tax	year after April 16, 2013 an	nd									
ra Anril 12 '			i u						¥ .		- 140134	
16 April 12, 2	2017			Amoun	U				× (3% =	= 498	
											498	
		ship									498	
dit allocated	from a partner	ship										
dit allocated	from a partner											
dit allocated	from a partner	shipvestment tax credit (amoun	it V plus amou	unt W)							500	
dit allocated	from a partner	ship	it V plus amou	unt W)							500	
dit allocated a processing	from a partner g property inv	shipvestment tax credit (amoun	it V plus amou	unt W)							500	
dit allocated a processing	from a partner g property inv	shipvestment tax credit (amoun	it V plus amou	unt W)							500	4
Part 6 – D	from a partner g property inv ata process g property	shipvestment tax credit (amoun	ax credit for	unt W)	sor —			3			500	4 Capital cost**
Part 6 – D	from a partner g property inv ata process g property	vestment tax credit (amounting centre investment tax	ax credit for	unt W)r building les	sor —		Acqu	3	n date		500	
Part 6 – D	from a partner g property inv ata process g property	restment tax credit (amounting centre investment tax	ax credit for	unt W)r building les	sor —		Acqu	3 uisitior	n date		500	
Part 6 - D processin CA class	from a partner g property inv ata process g property	restment tax credit (amounting centre investment tax	ax credit for	unt W)r building les	sor —		Acqu	3 uisitior	n date		500	Capital cost**
Part 6 – Da processin	from a partner g property inv ata process g property	restment tax credit (amounting centre investment tax	ax credit for	unt W)r building les	sor —		Acqu	3 uisitior	n date		500	Capital cost**
Part 6 - D a processing 1 CA class	from a partner g property inv ata process g property	restment tax credit (amounting centre investment tax	ax credit for	unt W)r building les	sor —		Acqu	3 uisitior	n date		500	Capital cost**
Part 6 - D a processing 1 CA class	from a partner g property inv ata process g property	restment tax credit (amounting centre investment tax	ax credit for	unt W)r building les	sor —		Acqu	3 uisitior	n date		500	Capital cost**
Part 6 - D a processing 1 CA class	from a partner g property inv ata process g property	restment tax credit (amounting centre investment tax	ax credit for	unt W)r building les	sor —		Acqu	3 uisitior	n date		500	Capital cost**
Part 6 - D a processing 1 CA class	from a partner g property inv ata process g property Descripti	restment tax credit (amounting centre investment tax	ax credit for	unt W)r building les	sor —		Acqu	3 uisitior	n date		500	Capital cost**
Part 6 – D a processin 1 CA class 601	g property investa process g property Descripti	restment tax credit (amounting centre investment tax centre investment tax corporation in the current corporation in the current centre investment centre investme	ax credit for	unt W)r building les	sor —		Acqu yy	3 uisitior yy/mn 602	n date m/dd		500	Capital cost** 603
Part 6 – D a processin 1 CA class 601 5 Column 4 mu	g property investata process g property Descripti	estment tax credit (amounting centre investment tax credit) 2 on of data processing centre corporation in the cur	ax credit for property leas rrent tax year	unt W) r building lessed to an eligible 7 ne tax credit cla	sor —		Acqu yy'	3 uisitior yy/mn 602	n date		500	Capital cost** 603 9 or of column 5 an
Part 6 – D a processing 1 CCA class 601	g property investata process g property Descripti	restment tax credit (amounting centre investment tax centre investment tax corporation in the current corporation in the current centre investment centre investme	ax credit for the for the	r building lessed to an eligible retax credit claproperty in each	sor —		Acqu yy'	3 uisitior yy/mn 602	n date		500	Capital cost** 603
Part 6 – Da processin CA class 601 Column 4 mu 2.67	g property invested at a process g property Descripti	cestment tax credit (amounting centre investment tax credit) 2 on of data processing centre corporation in the cure for t	ax credit for the for the	r building lessed to an eligible of the tax credit claproperty in each revious year	sor —		Acqu yyy	3 sisitior 602 8 n 6 m	n date		500	Gapital cost** 603 9 or of column 5 and column 8
Part 6 – D a processin 1 CA class 601 5 Column 4 mu	g property invested at a process g property Descripti	restment tax credit (amounting centre investment tax centre investment tax corporation in the current corporation in the current centre investment centre investme	ax credit for the for the	r building lessed to an eligible retax credit claproperty in each	sor —		Acqu yyy	3 uisitior yy/mn 602	n date		500	Capital cost** 603 9 or of column 5 an
Part 6 – Da processin CA class 601 Column 4 mu 2.67	g property invested at a process g property Descripti	cestment tax credit (amounting centre investment tax credit) 2 on of data processing centre corporation in the cure for t	ax credit for the for the	r building lessed to an eligible of the tax credit claproperty in each revious year	sor —		Acqu yyy	3 sisitior 602 8 n 6 m	n date		500	Gapital cost** 603 9 or of column 5 and column 8
Part 6 – D a processin 1 CCA class 601 5 Column 4 mu 2.67	g property invested at a process g property Descripti	cestment tax credit (amounting centre investment tax credit) 2 on of data processing centre corporation in the cure for t	ax credit for the for the	r building lessed to an eligible of the tax credit claproperty in each revious year	sor —		Acqu yyy	3 suisition 602 8 n 6 m lumn	n date		500	Gapital cost** 603 9 or of column 5 and column 8
Part 6 – D a processin 1 CCA class 601 5 Column 4 mu 2.67	g property invested at a process g property Descripti	cestment tax credit (amounting centre investment tax credit) 2 on of data processing centre corporation in the cure for t	ax credit for the for the	r building lessed to an eligible of the tax credit claproperty in each revious year	sor —		Acqu yyy	3 suisition 602 8 n 6 m lumn	n date		500	Gapital cost** 603 9 or of column 5 and column 8
Part 6 – Da processina CA class 601 Column 4 mu 2.67	g property invested at a process g property Descripti	cestment tax credit (amounting centre investment tax credit) 2 on of data processing centre corporation in the cure for t	ax credit for the for the	r building lessed to an eligible of the tax credit claproperty in each revious year	sor —		Acqu yyy	3 suisition 602 8 n 6 m lumn	n date		500	Gapital cost** 603 9 or of column 5 and column 8

** When you calculate the capital cost, **deduct** the amount of any government assistance received or receivable if it was not already considered in the

calculation of the capital cost. See paragraph 7.19(4.0.1)(b) of the *Income Tax Act* (Manitoba).

Part 6 – D	-	_	ment tax credit for bu	ilding lessor (d	continu	ed) –					_
1]		2				3		4		
						A		*			
CCA class	Des	scription of data processin corporation	an eligible			isition /y/mm	Capital cost**				
604		·				605		606			
5		6	7	8				9		10	
Term of the le	ease in	4.5% multiplied by	Column 4 multiplied by	Total of the tax	ccredit		Colun	nn 7 n	ninus	Lesser of column 6 and	
years		column 4 divided by column 5	4.5%	claimed for the in each previou	building	3	CC	olumn	8	column 9	
614		615	617	618				619		620	
If you need more	e space, a	attach additional schedule	es.						Total		Z
	•		edit amount from data proce			•				,	ΑA
Lessor's data pr	ocessing	centre investment tax cre	edit amount from data proce 7 (amount Z)	essing buildings p	ourchas	ed or b	built				BE
Credit allocated	from a pa	artnership								621	CC
		•							_		DE
			or building lessor (add am	nounts AA to CC)							JL
		the date the property bed	ame available for use. amount of any governmen	t aggistanas roggi	und or i	roooiya	abla if	it woo	not alro	adv considered in the	
			19(4.0.1)(b) of the <i>Income</i>			receiva	able II	ii was	not alle	ady considered in the	
Part 7 – M	lanitoba	data processing inv	estment tax credits –								_
Data processing centre investment tax credit for operator (amount R from Part 3)										E	EE
Data processing	property	investment tax credit (an	nount X from Part 5)							1	FF
Data processing	g centre in	vestment tax credit for bu	uilding lessor (amount DD f	rom Part 6)							GC
Manitoba data	processi	ng investment tax credi	ts (add amounts EE to GG	i)						t	HH
(enter amount H	IH on line	324 of Schedule 5, Tax (Calculation Supplementary	- Corporations)							