



Manitoba Tax

T3MB
T3 2019

Complete this form for a trust resident in Manitoba or for a non-resident trust that carries on a business through a permanent establishment in Manitoba.
Include a completed copy of this form with the trust's return.

Taxable income (line 56 of the return) _____ | _____ | 1

Step 1 – Manitoba tax on taxable income**Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)**

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$32,670 or less	more than \$32,670, but not more than \$70,610	more than \$70,610	
Enter the amount from line 1.				2
Base amount	–	–	–	3
Line 2 minus line 3	=	=	=	4
Rate	x	x	x	5
Line 4 multiplied by line 5	=	=	=	6
Tax on base amount	+	+	+	7
Manitoba tax on taxable income (line 6 plus line 7)	=	=	=	8

Trusts other than GRE and QDT

Manitoba tax on taxable income: _____ (amount from line 1) | x = _____ | 9

Step 2 – Donations and gifts tax credit

Total donations and gifts

Line 14 of Schedule 11A	14012 •								
On the first \$200 or less		x	=						10
On the remainder		x	=	+					11
Donations and gifts tax credit (line 10 plus line 11)					14014 ■	=			12

Step 3 – Manitoba Tax

Enter the amount from line 8 or line 9 above.					14021 ■				13
Manitoba recovery tax (line 42 of Form T3QDT-WS)					14022 •	+			14
Subtotal (line 13 plus line 14)						=			15
Family tax benefit									
\$2,065 minus [9% x (line 50 of the return)] (If negative, enter "0".)	=	x	=	14120 ■	–				16
Subtotal (line 15 minus line 16. If negative, enter "0".)						=			17
Donations and gifts tax credit (line 12)									18
Dividend tax credit									
Line 24 of Schedule 8	x	=	14018 ■	+					19
Line 31 of Schedule 8	x	=	14015 ■	+					20
Minimum tax carryover									
Line 19 of Schedule 11	x	=	14016 ■	+					21
Total credits (add lines 18 to 21)								–	22
Subtotal (line 17 minus line 22. If negative, enter "0".)								=	23
Manitoba additional tax for minimum tax purposes (amount F from Chart 3 of Schedule 12)					14002 ■	+			24
Subtotal (line 23 plus line 24)					14005 ■	=			25
Total Manitoba political contributions	14141 •								26
Allowable political contribution tax credit (see instructions on back)	14140 ■								27
Manitoba foreign tax credit (from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit)	14080 ■	+							28
Subtotal (line 27 plus line 28)								–	29
Manitoba tax (line 25 minus 29. If negative, enter "0".)					14170 ■	=			30

Enter the amount of line 30 on line 82 of the return.

Manitoba Tax Instructions

What's new for 2019

The base amounts and the tax on base amounts have changed. The rate that applies to the amount of other than eligible dividends, for purposes of the dividend tax credit has changed.

Line 27 – Allowable political contribution tax credit

A trust can deduct, from its taxes payable to Manitoba, part of the amounts it paid to:

- a registered political party in Manitoba; or
- a candidate seeking election to the Manitoba legislature.

Attach an official receipt to the return as proof of payment, and use the **applicable** column to calculate the allowable credit.

Total political contributions in the year: _____

A

Enter amount A on line 26.

	Contributions of \$400 or less	Contributions more than \$400, but not more than \$750	Contributions more than \$750, but not more than \$2,325	Contributions over \$2,325	
Amount A					1
Contribution base	–	–	–		2
Line 1 minus line 2	=	=	=		3
Credit rate	x	x	x		4
Line 3 multiplied by line 4	=	=	=		5
Base credit	+	+	+		6
Allowable credit (line 5 plus line 6)	=	=	=		7

Enter this amount on line 27.

Paid work experience tax credit

You can claim this credit if in 2019 you paid salaries or wages:

- to a qualifying youth for a qualifying period of employment that started after September 1, 2015
- to a co-op student for a qualifying work placement in 2019
- to a co-op graduate for a qualifying period of employment
- to an apprentice for a qualifying period of employment
- to an journey person for a qualifying period of employment

On line 91 of the trust's return, enter the total paid work experience tax credit. For more information, refer to Form T2SCH384, Manitoba Paid Work Experience Tax Credit (2015 and later tax years).

Green energy equipment tax credit

A trust can claim this credit if, in 2019, it installed a geothermal heat pump system or specified solar heating equipment, or biomass fuel energy equipment that is installed in Manitoba and used in a business. The credit has been expanded to include gasification equipment and equipment for co-generation of energy using biomass fuel. Enter the amount of the credit on line 91 of the trust's return. For more information, go to gov.mb.ca/finance/tao/green.html.

Rental housing construction tax credit

A trust can claim this credit if it is a non-profit organization and it obtained a tax credit certificate from Manitoba Housing. Manitoba Rental Housing Construction Tax Credit projects must be made available for use before 2020 for projects in which the application is submitted before March 13, 2018. In the case of applications submitted after March 12, 2018 and before 2019, the project must be available for use before 2021. Transitional measures are available. Enter the amount of the credit on line 91 of the trust's return. For more information, go to gov.mb.ca/housing/progs/rental_housing_tax_credit.html and click on "Rental Housing Construction Tax Credit."

If you have questions...

If you have questions about Manitoba tax, visit the Canada Revenue Agency (CRA) website at canada.ca/taxes, or call the CRA at 1-800-959-8281.

You can also contact the Manitoba Tax Assistance Office. In Winnipeg, call 204-948-2115. Outside Winnipeg, call 1-800-782-0771. Information is also available on the Government of Manitoba Web site at gov.mb.ca/finance/tao.