

MANITOBA FILM AND VIDEO PRODUCTION TAX CREDIT
COST-OF-SALARIES CREDIT

**CHECKLIST FOR ADVANCE CERTIFICATE OF ELIGIBILITY AND
CERTIFICATE OF COMPLETION (to be submitted to MFM)**

1. A completed, signed (by an authorized person), and dated application.
2. A completed **Form B (Cost-of-Salaries Credit)**, *SUMMARY of Eligible Manitoba Labour Expenditures*.

For Advance Certificate of Eligibility:

Producers will need to provide a Form B (Cost-of-Salaries Credit) *Summary of Eligible Manitoba Labour Expenditures* for the fiscal year in question, accompanied by an **approved notarized affidavit** (Form G) confirming the labour claimed.

For Certificate of Completion:

PLEASE NOTE: Form B (Cost-of-Salaries Credit) for the Completion Certificate MUST INCLUDE the labour for THE ENTIRE PRODUCTION, separated BY FISCAL YEAR. Another copy must be provided as a cumulative summary of all years.

When Manitoba Film & Music is an equity investor, producers will need to provide Manitoba Film & Music with an **audited** Form B (Cost-of-Salaries Credit) *Summary of Eligible Manitoba Labour Expenditures*, prepared by a certified accountant independent of the production company, for productions with a budget greater than \$500,000. For productions with budgets ranging from \$200,000 to \$500,000, a **review engagement report** for labour costs will suffice. For productions with a budget of less than \$200,000, Manitoba Film & Music will request only that the producer sign an **approved notarized affidavit** (Form E) attesting to the value of the Manitoba labour expenditures being claimed.

When Manitoba Film & Music is NOT an equity investor, producers will need to provide a Form B (Cost-of-Salaries Credit) *Summary of Eligible Manitoba Labour Expenditures* accompanied by a Manitoba Film & Music **approved notarized affidavit** (Form F).

Do not submit the detailed Form B (1) *Report of Eligible Manitoba Labour Expenditures* to Manitoba Film & Music. **FORM B (1) IS SUBMITTED ONLY TO CANADA REVENUE AGENCY.**

3. If Manitoba Film & Music is an equity investor, an audited Statement of Production Costs is required for productions with a budget greater than \$500,000, while a Review Engagement Report (as defined in Sections 8100 and 8200 of the CICA Handbook) will be accepted for productions with budgets between \$200,000 to \$500,000. For productions with budgets of less than \$200,000, the producer is required to sign an approved notarized affidavit (Form E) attesting to the final cost and eligible MB labour expenditures of the production. For an Advance Certificate of Eligibility, a Current Cost Report must be submitted accompanied by an approved notarized affidavit (Form G).

It is the producer's responsibility to ensure that all required information is provided and that the report complies with the Audit Guidelines for the program. Manitoba Film & Music will not accept audited statements that do not conform to the guidelines.

4. If applicable, Actual List of Deemed Labour (Form D), signed by unions/guilds/ FTM (should be on file with Manitoba Film & Music).
5. Declarations of Manitoba Residency for all individuals claimed on this application are not required to be submitted but must be available upon request.
6. Final Detailed Cost Report upon which the Summary of Eligible MB Labour Expenditures is based (indicating eligible Manitoba labour expenditures).
7. Completed Breakdown of Total Manitoba Expenditures (Form B (2)). If Manitoba Film & Music is an equity investor, an audited Breakdown of Total Manitoba Expenditures (Form B (2)) is required for productions with a budget greater than \$500,000, while a Review Engagement Report will be accepted for productions with budgets between \$200,000 to \$500,000. For an Advance Certificate of Eligibility, the Form B (2) should be prepared based on the total budget and therefore would not be audited.
8. Two DVD copies of the production - in the case of a series, two DVD sets. If MFM is an equity investor, one Digital Betacam copy is also required (for series, one Digital Betacam set is required – 2 to 3 episodes per cassette). If a copy is not yet available, Manitoba Film & Music will accept a broadcaster/distributor letter in the interim. This is not required for an Advance Certificate of Eligibility.
9. Final head and tail screen credits of the production (or, in the case of a series, of each episode). This is not required for an Advance Certificate of Eligibility.
10. A copy of the Federal Tax Credit or Production Services Credit - Certificate of Completion Part B (Application - Section 5A and B), if applicable.
11. If applicable, any documentation indicating a change of control to the corporation or its corporate structure, which has occurred after the date on which the Part A application has been submitted.

If applying for the Frequent Filming Bonus:

12. Frequent Filming Bonus Eligibility Form.
13. Official verification of the share ownership of the applicant company and the applicant companies for the 2 prior films being referenced.
14. If applicable, agreement identifying the Principal Owner for the applicant film and 2 prior films, according to requirements as defined in regulations.

If applying for the Rural Filming Bonus:

15. Daily Production Reports to verify shooting locations may be requested, but are not required to be submitted with the application.

Manitoba Film & Music reserve the right to request any additional information that is deemed necessary in order to process any Application.