



MANITOBA | Musique et Film  
Film & Music | MANITOBA

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## MANITOBA FILM AND VIDEO PRODUCTION TAX CREDIT APPLICATION FORM MANITOBA COST-OF-PRODUCTION CREDIT

**PART A** (initial registration – all numbers are estimated)  
**ADVANCE CERTIFICATE OF ELIGIBILITY** (for multi-year productions) Year Number: \_\_\_\_ of \_\_\_\_  
**CERTIFICATE OF COMPLETION** (mandatory for all productions)

**TITLE OF PROJECT** \_\_\_\_\_

**PREVIOUS TITLE(S)** (if any) \_\_\_\_\_

**LOG LINE (1-2 sentences)** \_\_\_\_\_

**TYPE OF PROJECT** (Feature, MOW, Series) \_\_\_\_\_

**IF TELEVISION SERIES: CYCLE NO.** \_\_\_\_\_ **EPISODE NO.'s** \_\_\_\_\_

**TOTAL NUMBER OF PEOPLE WORKING ON PRODUCTION** \_\_\_\_\_

**TOTAL NUMBER OF MANITOBA RESIDENTS WORKING ON PRODUCTION** \_\_\_\_\_

**NUMBER OF MANITOBA TRAINEES ON PRODUCTION** \_\_\_\_\_

**TOTAL FILM TRAINING MANITOBA SUBSIDIES RECEIVED** \$ \_\_\_\_\_

### SECTION I - CORPORATE INFORMATION

**APPLICANT PRODUCTION COMPANY** \_\_\_\_\_

**Address** \_\_\_\_\_

**City/Province** \_\_\_\_\_ **Postal Code** \_\_\_\_\_

**Phone** \_\_\_\_\_ **Fax** \_\_\_\_\_

**E-mail** \_\_\_\_\_

**Contact** \_\_\_\_\_ **Title** \_\_\_\_\_

**Corp. Fiscal Year End** \_\_\_\_\_ **Corp. Income Tax Account Number** \_\_\_\_\_

Incorporated provincially or federally    Provincially    Yes    No    Federally    Yes    No

**SECTION I - CORPORATE INFORMATION (continued)**

**PARENT PRODUCTION COMPANY (if applicable)**

Name \_\_\_\_\_

Address \_\_\_\_\_

City/Province \_\_\_\_\_ Postal Code \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_

E-mail \_\_\_\_\_

Corp. Fiscal Year End \_\_\_\_\_ Corp. Income Tax Account Number \_\_\_\_\_

Incorporated provincially (in MB) or federally  
 Provincially Yes No Federally Yes No

**OFFICERS OF APPLICANT COMPANY**  
 (Attach a separate sheet for parent company)

**PROVINCIAL RESIDENCY**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**DIRECTORS OF APPLICANT COMPANY**  
 (Attach a separate sheet for parent company)

**PROVINCIAL RESIDENCY**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Is the Applicant Company a **taxable** corporation? Yes No

Does the Applicant Corporation have a permanent establishment in Manitoba? Yes No

Does the Corporation primarily carry on the business of film or video production? Yes No

**Was financing under MANITOBA FILM & MUSIC Equity Program accessed for this project?**

Yes No If yes: Total Development Production  
 \$ \_\_\_\_\_

**Communication Authorization Form**

Name of Project: \_\_\_\_\_ (the "**Project**")

Program (TV/Web Development, Feature Development, TV/Web Production, Emerging Talent, Microbudget Production, Manitoba Tax Credit, Feature Marketing): \_\_\_\_\_

By signing below, the Applicant(s)/Borrower(s) hereby authorizes Manitoba Film & Music ("**MF&M**") to collect, use, disclose, communicate and share information with the individuals listed in the table below (the "**Authorized Individuals**") and with any other person with whom MF&M must reasonably communicate, on behalf of the Applicant(s)/Borrower(s), regarding all aspects of this application (the "**Application**"), both before and after MF&M goes to contract on the Project, as applicable. Such collection, use, disclosure, communication and sharing of information includes information regarding the Application, the contract, deliverables for drawdowns, personal information about production staff, artists, and other personnel including work experience, residency, and ethnicity (the latter only for purposes of bonus points regarding Aboriginal productions for Equity Applications), as applicable, and potential amendments to any agreement signed, if applicable, as well as any other issue surrounding the Project.

| Full Name | Telephone # | Fax # | Mailing Address (if different from Applicant(s)/Borrower(s) address) | Email address |
|-----------|-------------|-------|--|---------------|
|           |             |       |  |               |
|           |             |       |  |               |
|           |             |       |  |               |

By signing below, the Applicant(s)/Borrower(s) confirms that, unless MF&S receives written notification and acknowledges such notification, stating that an individual listed as an Authorized Individual is no longer permitted to liaise about the Project on behalf of the Applicant(s)/Borrower(s), it is understood that the Authorized Individuals are authorized, at all times, to communicate with MF&S regarding the Project.

By signing this form, the undersigned, Applicant(s)/Borrower(s), represents and warrants that he/she/it has the authority to allow the Authorized Individuals to collect, use, disclose, communicate and share information regarding the Project.

If an organization:

**NAME OF APPLICANT/BORROWER**

By: \_\_\_\_\_

Title: \_\_\_\_\_

If an individual:

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Signature of Applicant(s)/Borrower(s)

\_\_\_\_\_  
Print Name of Witness

\_\_\_\_\_  
Print Name of Applicant(s)/Borrower(s)

**GREY SECTION TO BE FILLED OUT BY MANITOBA FILM & MUSIC MFM, in accordance with the legislation and regulations, recognizes \_\_\_\_\_ to be the principal owner(s) on this production.**

**Authorized MFM Signatory**

**SECTION II - ELIGIBILITY REQUIREMENTS**

**Calculation of Salaries and Wages**

All salaries and wages of the corporation paid to "T4'able" **employees** in the taxation year. \$ \_\_\_\_\_ (A)  
 (Do **not** include amounts paid to individual contractors or corporations)

Salaries and wages paid to "T4'able" **eligible Manitoba employees** in the taxation year for work performed in Manitoba on this eligible film. \$ \_\_\_\_\_ (B)  
 (This includes "T4'able" employees who are eligible non-resident individuals in relation to this eligible film)  
 (Do **not** include amounts paid to individual contractors or corporations)

Percentage of salaries and wages paid in Manitoba (B divided by A) \_\_\_\_\_ %  
 (must be a min. of 25%)

*Please note that an **employee** is defined as anyone employed by the applicant corporation who receives a T4 directly from the applicant corporation (there are source deductions for income taxes).*

**SECTION III - DESCRIPTION OF PRODUCTION**

**Production Category (please check)**

**Genre**                      Scripted, Fictional (Drama/Comedy)      Music Programming                      Children  
    Variety                      Documentary/Informational                      Animation  
 Other: \_\_\_\_\_

**Type**                      Feature Film                      One-Off                      Series                      Mini-series  
    MOW/MFT                      Pilot                      Direct to DVD  
 Other: \_\_\_\_\_

**Market**                      Theatrical                      Television                      Non-Theatrical (specify): \_\_\_\_\_

Total running length (in minutes) \_\_\_\_\_  
 If series, number of episodes \_\_\_\_\_                      Length in minutes (per episode) \_\_\_\_\_

**PRODUCTION SPECIFICATIONS**

**Original Version**                      English                      French                      Double shooting (English and French)                      Other \_\_\_\_\_  
**Dubbed or Subtitled Version**                      English                      French                      Other \_\_\_\_\_

**PRODUCTION FORMAT**

**Production**                      Film \_\_\_\_\_ mm                      HD                      Other \_\_\_\_\_  
**Post-production**                      Film \_\_\_\_\_ mm                      HD                      Other \_\_\_\_\_  
**Delivery or release**                      Film \_\_\_\_\_ mm                      HD                      Other \_\_\_\_\_

**PRODUCTION SCHEDULE**

1. Date when the corporation or its parent first incurred development labour costs for the development of property of the corporation that is script material on which the production is based: \_\_\_\_\_
2. Date when the corporation or its parent first acquired a right in respect of the story that is the basis of the final script: \_\_\_\_\_
3. Date two years prior to the date on which principal photography began: \_\_\_\_\_

**Commencement of Production Date (The latest of the above 3 dates):** \_\_\_\_\_

**FROM (year-month-day)                      TO (year-month-day)**

Preparation/Storyboards \_\_\_\_\_

Principal Photography \_\_\_\_\_

Post-production \_\_\_\_\_

Answer Print/Master tape acceptance date: \_\_\_\_\_

| LOCATION OF SHOOTING (Area) | NUMBER OF DAYS |
|-----------------------------|----------------|
|                             |                |
|                             |                |
|                             |                |
|                             |                |
|                             |                |

**SECTION IV - FINANCIAL INFORMATION**

**FINANCING SOURCES**

| FINANCING SOURCE AND NAME OF FUNDS | NATURE OF PARTICIPATION  | AMOUNT (\$ CDN) | %    | CONFIRMED (YES or NO) |
|------------------------------------|--|-----------------|------|-----------------------|
|                                    |  |                 |      |                       |
|                                    |  |                 |      |                       |
|                                    |  |                 |      |                       |
|                                    |  |                 |      |                       |
|                                    |  |                 |      |                       |
|                                    |  |                 |      |                       |
|                                    |  |                 |      |                       |
|                                    | Total Cost of Production<br>(must match final cost report and Form B(2)) | \$              | 100% |                       |

TREATY CO-PRODUCTION (if applicable)

| FINANCING SOURCE AND COUNTRY                 | AMOUNT (\$ CDN) | OWNERSHIP |
|--|-----------------|-----------|
|  |                 |           |
|  |                 |           |
|  |                 |           |
|  |                 |           |
|  |                 |           |
|  |                 |           |
| Total Cost of Canadian Portion of Production |                 |           |
| Total Cost of Production =>                  | \$              | 100%      |

**SECTION V - CALCULATION OF ELIGIBLE SALARIES FOR ELIGIBLE NON-RESIDENT INDIVIDUALS (FOR DEEMING PURPOSES ONLY – COMPANIES WITH NO APPROVED DEEMING SHOULD CONTINUE TO SECTION VI)**

"Eligible Salaries" of a corporation includes, in respect of eligible non-resident individuals (deemed individuals), the lesser of Section A or B:

**A.**

Corporation's Eligible true MB Labour Expenditures (Do not include eligible non-resident salaries) \$ \_\_\_\_\_ (a)

Percentage of Eligible Labour (as specified below) \_\_\_\_\_% (b)  
 - 10% with one MB Trainee per eligible non-resident  
 - 30% with two MB Trainees per eligible non-resident

Eligible Non-Resident Salaries (a multiplied by b) \$ \_\_\_\_\_ (A)

Note: In determining the percentage to be used under (b) a ratio of the training provided on the entire production is to be used (e.g.: 3 eligible non-resident individuals training 6 Manitoba residents would qualify for 30% while 3 eligible non-resident individuals training 5 Manitoba residents would qualify for 10%)

**B.**

Total Actual Eligible Non-Resident Salaries or "deemed" salaries (i(as determined in subsection 7.5(1) "eligible non-resident individual and "eligible salaries" of the Act) \$ \_\_\_\_\_ (B)

TOTAL ELIGIBLE NON-RESIDENT SALARIES (The lesser of Section **A** or **B**) \$ \_\_\_\_\_ carry forward to Section VI

**SECTION VI - CALCULATION OF MANITOBA FILM & VIDEO PRODUCTION TAX CREDIT (Cost-of-Prod Credit)**

Applicable Fiscal Year-End(s): \_\_\_\_\_

|   |   | Amount |
|---|---|--------|
| <b>Eligible Manitoba Employee labour:</b>   |   |        |
| Manitoba labour paid to employees (T4'able employees only)                                    | A   | \$     |
| <b>Eligible Non-resident Labour:</b>  |   |        |
| Eligible Non-resident Labour paid to T4'able employees  | \$  |        |
| Other Eligible Non-resident Labour  | \$  |        |
| Total Eligible Non-resident Labour  | B<br>(Must be the lesser of actual non-resident labour or the applicable Deeming Cap) | \$     |
| <b>Eligible Service Contract Expenditures</b>   |   |        |
| Labour component of Service Contract Expenditures   | \$  |        |
| Non-labour component of Service Contract Expenditures   | \$  |        |
| Total Eligible Service Contract Expenditures  | C   | \$     |
| <b>Eligible Tangible Property Expenditures (include eligible accommodation expenditures)</b>  |   |        |
|   | D   | \$     |
| <b>Parent-Subsidiary Amount</b>   |   |        |
| Labour component of Parent-Subsidiary Amount  | \$  |        |
| Non-labour component of Parent-Subsidiary Amount  | \$  |        |
| Total Eligible Parent-Subsidiary Amount   | E   | \$     |
| <b>Manitoba expenses payable at [insert date], 60 days after corporate year end:</b>          |   |        |
| Manitoba Employee labour payable (T4'able employees only)                                     | \$  |        |
| Eligible Non-resident Labour expense payable  | \$  |        |
| Eligible Service Contract Expenditures payable – Labour only                                  | \$  |        |
| Eligible Service Contract Expenditures payable – Non-labour only                              | \$  |        |
| Eligible Tangible Property Expenditures payable   | \$  |        |
| Parent-Subsidiary Amount payable – Labour only  | \$  |        |
| Parent-Subsidiary Amount payable – Non-labour only  | \$  |        |
| <b>Total Manitoba expenditures payable at [insert date], 60 days after corporate year end</b> | F   | \$     |
| <b>Total Government Assistance</b>  | G   | \$     |
| <b>FINAL Eligible Manitoba Expenditures</b>   | A + B + C +<br>D + E - F - G  | \$     |

**Manitoba Cost-of-Production Tax Credit @ 30%:**

**SECTION VII - PRODUCER'S DECLARATION**

I \_\_\_\_\_ of \_\_\_\_\_ am an Authorized Signing Officer of the corporation. I certify that this application, including the accompanying schedules, has been examined by me and is a true and complete application.

I certify that:

- i) for Part A: I will comply with the Act and Regulations for the Manitoba Film and Video Production Tax Credit;
- ii) for *Advance Certificate of Eligibility* or *Certificate of Completion*: I have complied with the Act and Regulations for the Manitoba Film and Video Production Tax Credit.

I will also furnish upon request all additional records and documents deemed necessary by the Minister of Finance: I hereby consent to the conduct of any audit required to be performed on the production company for certification purposes.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Name (print) \_\_\_\_\_ Title \_\_\_\_\_

**WARNING: False or misleading information will result in automatic denial of the tax credit.**