

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

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

1. Completed, signed (by an authorized person), and dated application;
2. Required Application Fee (**for Certificate of Completion only, and for productions where principal photography began after August 31, 2017**);
3. Completed **Form B (Cost-of-Production Credit) SUMMARY of Eligible Manitoba Expenditures**:

For Advance Certificate of Eligibility:

The applicant corporation will need to provide a Form B (Cost-of-Production Credit) *Summary of Eligible Manitoba Expenditures* for the fiscal year in question, accompanied by an **approved Notarized Affidavit** (Form J) confirming the expenses claimed.

For Certificate of Completion:

PLEASE NOTE: Form B (Cost-of-Production Credit) for the Completion Certificate MUST INCLUDE the expenses 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, the applicant corporation will need to provide Manitoba Film & Music with an **audited** Form B (Cost-of-Production Credit) *Summary of Eligible Manitoba Expenditures*, prepared by a certified accountant independent of the applicant corporation, 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 expenses will suffice. For productions with a budget of less than \$200,000, Manitoba Film & Music will request only that the applicant corporation provide an **approved Notarized Affidavit** (Form H) attesting to the value of the Manitoba expenditures being claimed.

When Manitoba Film & Music is NOT an equity investor, the applicant corporation will need to provide a Form B (Cost-of-Production Credit) *Summary of Eligible Manitoba Expenditures* accompanied by a Manitoba Film & Music **approved Notarized Affidavit** (Form I).

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

4. When 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 ranging from \$200,000 to \$500,000. For productions with a budget of less than \$200,000, the applicant corporation is required to provide an **approved Notarized Affidavit** (Form H) attesting to the final cost and eligible MB expenditures of the production. **For an Advance Certificate of Eligibility**, a Current Cost Report must be submitted accompanied by an **approved Notarized Affidavit** (Form J);
5. If applicable, Actual List of Deemed Labour (Form D), signed by unions/guild/ FTM (should already be on file with Manitoba Film & Music; please notify MFM immediately if this is not the case);
6. Declarations of Manitoba Residency for all individuals whose labour is claimed in the application (NOTE: These declarations are not required to be submitted but must be available upon request);
7. Final Detailed Cost Report upon which the Summary of Eligible MB Expenditures is based (indicating the eligible Manitoba expenditures);
8. Completed Breakdown of Total Manitoba Expenditures (Form B (2)). When 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 ranging from \$200,000 to \$500,000. For productions with a budget of less than \$200,000, the applicant corporation is required to provide an **approved Notarized Affidavit** (Form H). **For an Advance Certificate of Eligibility**, the Form B (2) should be prepared based on the total budget; and therefore, would not be audited;
9. **For Certificate of Completion only**, one (1) DVD or Blu-ray copy of the production. In the case of a series, one (1) complete DVD or Blu-ray set. When MFM is an equity investor, one (1) Digital Betacam copy is also required (for series, one (1) Digital Betacam with select episodes is required). If a copy is not yet available, at Manitoba Film & Music's sole discretion, a letter confirming the production is completed and ready for distribution may be accepted from an industry recognized broadcaster or distributor in the interim;
10. **For Certificate of Completion only**, final head and tail screen credits of the production confirming the inclusion of the required Manitoba tax credit screen credit language and logo (or, in the case of a series, of each episode). Note: if applying for the Manitoba Production Company Bonus, the screen credits must also confirm the inclusion of the required producer, co-producer, or executive producer credit for the Manitoba Production Corporation;
11. Copy of the Federal Canadian Film or Video Production Tax Credit (CPTC) or Federal Film or Video Production Services Tax Credit (PSTC) - Certificate of Completion Part B (or a copy of the application - Section 5A and B if the certificate is not available), if applicable;
12. 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 was submitted.

If applying for the Manitoba Production Company Bonus:

13. Official verification of the share ownership of the applicant corporation confirming the voting share ownership by the Manitoba Production Corporation;
14. Articles of Incorporation of the Manitoba Production Corporation;
15. Official verification of the voting share ownership of the Manitoba Production Corporation (include the entire share structure from the corporation to the Manitoba-resident eligible individuals who own the shares to which are attached more than 50% of the votes for the election of directors of the corporation (otherwise than by way of security));
16. Form A(1) – Declaration of Manitoba Residency – For ALL of the eligible individuals who own shares in the Manitoba Production Corporation to which are attached more than 50% of the votes for the election of directors of the corporation (otherwise than by way of security).

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

It is the applicant corporation's responsibility to ensure that all required information and documentation is provided and complies with the legislation and guidelines for the program. Audited and reviewed engaged reports must comply with the audit guidelines for the program. Manitoba Film & Music will not accept applications and documentation that do not conform to the legislation and guidelines.

The above information is collected in accordance with section 7.5 (1) to 7.9 of *The Income Tax Act* (Manitoba). Pursuant to *The Freedom of Information and Protection of Privacy Act*, the information will only be used and disclosed as necessary for the purpose of administering the Manitoba Film and Video Production Tax Credit and in addition the information may be provided to the Canada Revenue Agency under applicable statutory authority for the purpose of the administration and enforcement of *The Income Tax Act* (Canada) or *The Income Tax Act* (Manitoba).