

Agency

MANITOBA FILM AND VIDEO PRODUCTION TAX CREDIT

Use this form to claim a tax credit for eligible salaries of an eligible corporation. The corporation must have incurred the salaries for a production that the Manitoba Film and Sound Recording Development Corporation certified as an eligible production under section 7.9 of the Income Tax Act (Manitoba).

To claim this credit, for each eligible production, attach the following items on top of your T2 Corporation Income Tax Return for the taxation year:

a Certificate of Completion (if the production was completed in the taxation year),

or an Advance Certificate of Eligibility (if the production was not completed in the taxation year);

a completed copy of this form-you can complete one form for episodes in a series that are certified eligible productions; and

all the documents listed in the checklist on the last page of this form.

Part 1 – Corporate information

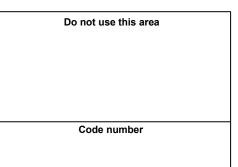
Corporation name		Business Number					
Address			City/Province	Postal code			
Name of person to contact for more information	Title		Phone number	Fax number			
	Taxation year	From	Y M D	Y M D			

Part 2 - Identifying the film or video production

Title of production	Enter the date the production was completed	Y	. N	1	D
	(delivery/answer print)				
	Enter the date the principal photography began	Y	Ν	1	D
Enter certificate number					

Part 3 – Eligibility

1.	Is the corporation incorporated in Canada?		Yes	No	
2.	Is the corporation a taxable Canadian corporation?		Yes	No	
3.	Does the corporation primarily carry on the business of film or video production?		Yes	No	
4.	Does the corporation have a permanent establishment in Manitoba?		Yes	No	
Ро	rtion of salaries and wages paid to Manitoba resident or deemed resident employees*				
	n employee is defined as an individual that your corporation employs, and who receives a T4 directly from your corporation our corporation makes source deductions from their salaries and wages for income tax purposes).	ı			
	al number of individuals who are employees of the production corporation in the taxation year, whether or not they worked this production				
pro	salaries and wages the corporation has paid to employees in the taxation year, whether or not they worked on this duction. • not include amounts paid to individual contractors or corporations.)				A
per	aries and wages paid to Manitoba resident employees (including employees that are deemed residents) for work formed on this production or another eligible production. • not include amounts paid to individual contractors or corporations.)				В
	tion of the total salaries and wages that are paid to Manitoba resident or deemed resident employees e B divided by line A)				% C
	portant — If you answered "No" to any of questions 1 to 4, or if the percentage you entered at line C is less than 25%, you nitoba film and video production tax credit.	are	not eligible	for the	





Part 4 – Determining the production commencement time

 2. Are you completing this form for a taxation year ending after March 8, 2005? If you answered "No" to both questions, continue to Part 5. Otherwise, enter the information below to determine the production commencement time of your eligible production. Enter on line D the production commencement time, which is the earlier of (enter dates): the date principal photography began; and the latest of: the date the corporation or its parent first incurred development labour costs for the development of script material on which the production is based; the date the corporation or its parent first acquired a right for the story that is the basis of the final script; and the date that is two years before the date on which principal photography began. 	1. Did principal photography for the eligible production start after March 8, 2005?	Yes No
eligible production. Enter on line D the production commencement time, which is the earlier of (enter dates): • the date principal photography began; and • the latest of: - the date the corporation or its parent first incurred development labour costs for the development of script material on which the production is based; - the date the corporation or its parent first acquired a right for the story that is the basis of the final script;	2. Are you completing this form for a taxation year ending after March 8, 2005?	Yes No
Enter on line D the production commencement time, which is the earlier of (enter dates):		oduction commencement time of your
 the latest of: the date the corporation or its parent first incurred development labour costs for the development of script material on which the production is based; the date the corporation or its parent first acquired a right for the story that is the basis of the final script; 	Enter on line D the production commencement time, which is the earlier of (enter dates):	
 the date the corporation or its parent first incurred development labour costs for the development of script material on which the production is based; the date the corporation or its parent first acquired a right for the story that is the basis of the final script; and 	the date principal photography began; and	
 the date the corporation or its parent first incurred development labour costs for the development of script material on which the production is based; the date the corporation or its parent first acquired a right for the story that is the basis of the final script; and 	• the latest of:	
		Year Month Day
- the date that is two years before the date on which principal photography began.		
	 the date that is two years before the date on which principal photography began. 	

Part 5 – Determining eligible salaries

Manitoba eligible salaries include amounts that are:

- reasonable in the circumstances;
- directly attributable to the production of the eligible film or video;
- incurred in the taxation year, or the preceding taxation year, and paid no later than 60 days after the end of the taxation year;
- incurred and paid after 1996, and before March 1, 2011;
- for the stages of production from the final script stage to the end of the post-production stage (if you answered "No" to both questions in Part 4); and
- for the stages of production from the production commencement time to the end of the post-production stage in any other situation.

Eligible salaries for services provided by individuals resident in Manitoba on December 31 in the year in which principal photography	
commenced, or in the preceding year	

Salary or wages (paid to Manitoba residents)	-	
Remuneration paid to:		
- individuals	+ -	
 corporations solely owned by one individual who resided in Manitoba on December 31 in the year in which principal photography commenced, or in the preceding year 	. + .	
- other corporations		
 partnerships carrying on business in Canada 	+ _	
Eligible salaries reimbursed to the parent corporation that wholly owns the production corporation under a reimbursement agreement	. + .	
Eligible salaries for services rendered by Manitoba residents	. = _	E
Note: The following portion of Part 5 should be completed only if you are filing this claim for the taxation year production was completed and if you are attaching a Certificate of Completion to your claim.	r durin	g which the
Eligible salaries for services provided by deemed residents of Manitoba (calculate these amounts separately for each year of the production and enter the totals for all years below)		
Eligible salaries of actual deemed residents of Manitoba (include salary or wages and remuneration but do not include amounts for taxable benefits received by deemed residents)	· _	F
Eligible salaries for services rendered by Manitoba residents (from line E) G		
Enter at line H the rate of the deemed labour cap that is specified on the Certificate of x % H		

I

J

(multiply the amount from line G by the percentage at line H)
Eligible salaries for services rendered by deemed residents of Manitoba
(enter the lesser of the amounts at lines F and I)

Maximum eligible salaries of deemed residents of Manitoba

Part 6 – Determining the Manitoba film and video production tax credit

Certification			
Enter on line 620 of Schedule 5 of your <i>T2 Corporation Income Tax Return</i> the amount of the Mar you are filing more than one of these forms, add the amounts from line AC of all the forms, and er	nitoba film and video pro nter the total on line 620	oduction tax credit fro of Schedule 5 of you	om line AC. If ur return.
Total Manitoba film and video production tax credit (add the amounts from lines U, X, Z and AB)		=	AC
Producer bonus (line S multiplied by the rate on line AA)		=	AB
Enter at line AA the rate of producer bonus that is specified on the certificate (Advance Certificate of Eligibility or Certificate of Completion)	x % AA		
Producer bonus:			
Rural bonus (line S multiplied by the rate on line Y)		=	Z
Enter at line Y the rate of rural bonus that is specified on the certificate (Advance Certificate of Eligibility or Certificate of Completion)	x % Y		
Rural bonus:			
Frequent filming bonus (line S multiplied successively by the rates on lines V and W)		=	X
episodes. In any other situation, enter 100%	x % W		
Enter at line W the percentage of eligible hours that is specified on the certificate for the series of			
Frequent filming bonus: Enter at line V the rate of frequent filming bonus that is specified on the certificate (Advance Certificate of Eligibility or Certificate of Completion)	x % V		
Basic credit (line S multiplied by the rate on line T)			U
(Advance Certificate of Eligibility or Certificate of Completion)		_	
Basic credit: Enter at line T the rate of basic credit that is specified on the certificate			
Total eligible salaries of the corporation not including assistance (line Q minus line R)	=	\$	
* Do not include the following amounts: any film and video production tax credit under the Manitoi education and apprenticeship program under section 10.1 of the Manitoba <i>Income Tax Act</i> ; gov Television Fund, Telefilm Canada, or the Manitoba Film and Sound Recording Development Cc under The Canadian Television Fund Licence Fee Program.	ernment equity investm	ent provided by The	Canadian
Less: total amount of government assistance received or receivable by the corporation in connection with these eligible salaries*			
Total eligible salaries of the corporation for the production for the taxation year (total of lines O and P)	=	Q	
Plus: amount of eligible salaries allocated to the corporation through a joint allocation agreement that was filed with the minister	+	P	
Total eligible salaries that are not otherwise claimable (line M minus line N)	=	0	
Less: eligible salaries included at line M that may be claimed by another corporation		N	
Total eligible salaries for the production for the taxation year (total of lines K and L)	=	M	
Plus: eligible salaries for services rendered by deemed residents of Manitoba (from line J, Part 5)	+	L	
Eligible salaries for services rendered by Manitoba residents (from line E, Part 5)		_ к	

I, of Name (please print)	f Address	
certify that the information given in this form, and in all attached documen	ts, it to the best of my knowledge, correct and comp	lete.
Authorized officer's signature	Position or office	Date

Reti	To speed up the processing of your claim, make sure you attach all the documents listed below on top of your <i>T2 Corporation Income Tax</i> Return for each production for which you are claiming the Manitoba film and video production tax credit. Make sure you place the form on top of all the other documents.					
	1.	An Advance Certificate of Eligibility or a Certificate of Completion [issued by the Manitoba Film and Sound Recording Development Corporation				
	2.	A completed copy of this form—you can complete one form for episodes in a series that are certified eligible productions				
	3.	A Report of Eligible Manitoba Labour Expenditures conforming to the format presented in Form B (1)* prepared by the Manitoba Film and Sound Recording Development Corporation				
	4.	The final detailed cost report upon which the Report of Eligible Manitoba Labour Expenditures is based (indicating eligible Manitoba labour expenditures)				
	5.	The financial statements for the production corporation for the taxation year				
	6.	If applicable, any documentation that indicate a change in control to the corporation or its corporate structure, which has occurred after the date on which the Part A application has been submitted				
	7.	If applicable, the Actual List of Deemed Labour—Form D, Part B*—signed by unions/guilds/Film Training Manitoba (it should also be on file with the Manitoba Film and Sound Recording Development Corporation)				
	8.	If you are claiming eligible salaries for services provided by deemed residents of Manitoba in Part 5 of this form, please include a document showing a separate breakdown of eligible salaries by taxation years for (1) Manitoba residents and (2) deemed residents of Manitoba—in addition to the Actual List of Deemed Labour				
	Not	te: Declarations of Manitoba Residency —Form A (1)*—for all individuals for which amounts are claimed on this application must be available upon request.				
* ` i	* You can find all the forms mentioned above, which are prepared by the Manitoba Film and Sound Recording Development Corporation, in the Tax Credit Package located on their website at http://www.mbfilmsound.mb.ca/setThis.html.					