



MANITOBA | Musique et Film
Film & Music | MANITOBA

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

☞ **PART A** (initial registration – all numbers are estimated) ☞

.....**ADVANCE CERTIFICATE OF ELIGIBILITY** (for multi-year productions)

.....**CERTIFICATE OF COMPLETION** (mandatory for all productions)

Year Number: ____ of ____ Á

Check if also applying for the
Interactive Digital Media Tax Credit:

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:	Development	Production
		Total	\$ _____	

Communication Authorization Form

Name of Project: _____ (the "**Project**")

Program (TV/Web Development, Feature Development, TV/Web Production, Emerging Talent, Micro-budget 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 (specify): _____

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	Distance (km's) from Winnipeg center (driving distance from Portage & Main) (only required if applying for Rural Bonus)
If applying for Rural Bonus:		
Total # of shooting days in MB:		
Total # of shooting days more than 35 km from Portage & Main		

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 (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 Manitoba Trainee per eligible non-resident
 - 30% with two Manitoba 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 with 6 Manitoba Trainees on the production would qualify for 30% while 3 eligible non-resident individuals with 5 Manitoba Trainees on the production would qualify for 10%)

B.

Total Actual Eligible Non-Resident Salaries or "deemed" Salaries (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-Salaries Credit)

ESTIMATE OF ELIGIBLE LABOUR EXPENDITURES	Applicable Fiscal Year-End(s): _____
Eligible Manitoba labour expenditures	\$ _____ (1)
Eligible non-resident salaries (Carried forward from Section V)	\$ _____ (2)
Total Manitoba Labour Expenditures (Line 1 plus Line 2)	\$ _____ (3)
Government Assistance (e.g. Training Subsidies, public grants, etc.)	
• _____	\$ _____
• _____	\$ _____
Total labour-related assistance	\$ _____ (4)
Deferrals or unpaid labour within 60 days of year-end	
• _____	\$ _____
• _____	\$ _____
Total deferrals or unpaid labour	\$ _____ (5)
Eligible MB Labour Expenditures (Line 3 minus Line 4 minus Line 5)	\$ _____ (6)
Base Tax credit (Line 6 times 45%)	\$ _____ (7)
Frequent Filming Bonus, if applicable (Line 6 times 10%)	\$ _____ (8)
Rural Filming Bonus, if applicable (Line 6 times 5%)	\$ _____ (9)
Manitoba Producer Bonus, if applicable (6 times 5%)	\$ _____ (10)
Total Manitoba Cost-of-Salaries Tax Credit (Sum of Lines 7, 8, 9, and 10)	\$ _____

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.