



MANITOBA | Musique et Film
Film & Music | MANITOBA

Revised August 2017

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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)

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

Year Number: ____ of ____ Á

Check if also applying for the MB
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's Film Program accessed for this project?

Yes	No	If yes:	Development	Production
		Total	\$ _____	

Communication Authorization Form

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

Program: Manitoba Film and Video Production Tax Credit

By signing below, the Applicant hereby authorizes Manitoba Film & Music ("**MFM**") 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 MFM must reasonably communicate, on behalf of the Applicant, regarding all aspects of this application (the "**Application**"), both before and after MFM processes the Application, as applicable. Such collection, use, disclosure, communication and sharing of information includes information regarding the Application, the Project, personal information about production staff, artists, and other personnel including work experience, and residency, as applicable, as well as any other issue surrounding the Project.

Full Name	Title	Telephone #	Mailing Address (if different from Applicant address)	Email address

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

By signing this form, the undersigned, Applicant, 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.

Name of Applicant Company: _____

Signature of Signing Authority

Print Name of Signing Authority

Title

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)	NUMER OF PREP DAYS	NUMER OF SHOOT DAYS
Total # of prep/shoot days in MB:		

SECTION IV - FINANCIAL INFORMATION

FINANCING SOURCES (Attach a separate document if additional space is required)

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 B on page 7

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

Applicable Fiscal Year-End(s): _____

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

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

SECTION VII - CALCULATION OF APPLICATION FEE (ONLY FOR CERTIFICATE OF COMPLETION APPLICATIONS)

For productions where principal photography began after August 31, 2017

Total production cost paid through the applicant corporation: _____

Minimum Fee: \$350.00 Maximum Fee: \$5,000

Percentage of Application Fee: 0.05%

Total Fee payable to MFM: _____

GREY SECTION TO BE FILLED OUT BY MANITOBA FILM & MUSIC APPLICATION FEE VERIFICATION

Cheque # _____ Fee Paid _____ Date _____ MFM Authority Initial _____

SECTION VIII - 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.

This information is being 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). If you have questions about this form, contact: Manitoba Finance, Federal-Provincial Relations and Research Division, 910-386 Broadway, Winnipeg, MB R3C 3R6, Phone (204) 945-3757.

Signature _____ Date _____

Name (print) _____ Title _____

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