Canada Revenue Agency / Agence du revenu du Canada

Manitoba Cooperative Development Tax Credit
(2010 and later tax years)

Corporation's name	Business number	Tax year-end
		Year	Month	Day

- Use this schedule if you are an eligible contributor who made a monetary contribution before April 12, 2017 to a cooperative development fund and you want to claim a Manitoba cooperative development tax credit under sections 7.13 to 7.15 of the *Income Tax Act* (Manitoba).

- You can reduce your Manitoba income tax payable for the current tax year, claim a refund of the current-year credit, and calculate your credit available for carryforward and carryback. The tax credit will first be applied to reduce Manitoba income tax otherwise payable. The balance will be refunded up to $750. The remaining credit can be carried forward 10 tax years and carried back 3 tax years.

- File this schedule and the applicable tax credit receipts with your *T2 Corporation Income Tax Return.*

Part 1 – Tax credit earned in the current tax year

Complete this part with information from form T2CDTC(MB). If you received more than one receipt for the year, use the information from the amended receipt.

Receipt number .... **100** _____

Date of the contribution .... **101** | Year | Month | Day |

Amount of contribution .... **102** _____

Non-refundable credit (enter at amount B)...................................... **103** _____

Refundable credit (cannot exceed $750) .... **104** _____
Enter on line 612 of *Schedule 5, Tax Calculation Supplementary – Corporations*.

Part 2 – Calculation of total non-refundable credit available and credit available for carryforward

Non-refundable credit at the end of the previous tax year .... _____ A

Non-refundable credit expired after 10 tax years .... **205** _____

Non-refundable credit at the beginning of the tax year (amount A **minus** line 205) .... **210** _____ ▶ _____

Non-refundable current-year credit earned (amount from line 103) .... _____ B

Total non-refundable credit available (line 210 **plus** amount B) .... _____ C

Non-refundable credit claimed in the current tax year (lesser of amount C and Manitoba tax otherwise payable) .... **220** _____
Enter on line 609 of Schedule 5.

Non-refundable credit carried back to previous tax years (complete Part 3) .... _____ D

Subtotal (line 220 **plus** amount D) _____ ▶ _____ E

Non-refundable credit available for carryforward at the end of the current tax year (amount C **minus** amount E) .... **230** _____

Part 3 – Request for carryback of credit

You can carry back to tax years ending after 2009. The credit applied to a particular year cannot be more than the Manitoba tax otherwise payable for that year. The total credit that can be carried back to all three previous years cannot be more than the lesser of amount C **minus** line 220 , and amount B.

	Year	Month	Day			
1st previous tax year				....	Credit to be applied **901**	_____
2nd previous tax year				....	Credit to be applied **902**	_____
3rd previous tax year				....	Credit to be applied **903**	_____

Total (enter at amount D) _____ F

Canada

Part 4 – Analysis of non-refundable credit available for carryforward by year of origin

You can complete this part to show all the non-refundable credits from previous tax years available for carryforward, by year of origin.
The carryforward period is **10 years.**

	Year of origin				Credit available for carryforward
	Year	Month	Day		
10th previous tax year ending on . .				. . . .	_____
9th previous tax year ending on . . .				. . . .	_____
8th previous tax year ending on . . .				. . . .	_____
7th previous tax year ending on . . .				. . . .	_____
6th previous tax year ending on . . .				. . . .	_____
5th previous tax year ending on . . .				. . . .	_____
4th previous tax year ending on . . .				. . . .	_____
3rd previous tax year ending on . . .				. . . .	_____
2nd previous tax year ending on . . .				. . . .	_____
1st previous tax year ending on . . .				. . . .	_____
Current tax year ending on				. . . .	_____

Total credit available for carryforward (equals line 230) _____ G