



## Manitoba Odour-Control Tax Credit (2013 and later tax years)

Corporation's name	Business number	<table style="margin: auto;"> <tr> <td style="text-align: center;">Year</td> <td style="text-align: center;">Tax year-end</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> </table>	Year	Tax year-end	Month	Day				
Year	Tax year-end	Month	Day							

- You can claim a Manitoba odour-control tax credit under section 10.2 of *Income Tax Act* (Manitoba) if the corporation:
  - has a permanent establishment in Manitoba; and
  - had eligible expenditures in the current tax year or unused credit from a prior tax year.
- Eligible expenditures refer to the capital cost of a depreciable capital property acquired under the following conditions:
  - it was acquired by the corporation after April 19, 2004, and before 2015 to prevent, eliminate, or significantly reduce odour that arises from organic waste used or created in the course of the corporation's business in Manitoba;
  - the property became available for use by the corporation in the tax year and before 2015;
  - the property was not used or acquired for any use by anyone before it was acquired by the corporation;
  - it is an item of eligible equipment (straw cannons, sewage lagoon covers and seals, biofiltering equipment, a storage tank or container for organic waste, spraying equipment for aerobic or anaerobic treatment of organic waste, a soil injector for a manure spreader), or is declared by the minister to be a qualifying property; and
  - it is property that is used in a process that involves aerobic or anaerobic treatment, composting, drying or dehydration, or fermentation of organic waste.
- Use this schedule to:
  - claim the credit to reduce Manitoba income tax otherwise payable in the current tax year;
  - claim the refundable credit, if the corporation is carrying on the business of farming;
  - calculate the credit you have available to carry forward;
  - request a carryback of the credit;
  - transfer a credit after an amalgamation or the wind-up of a subsidiary, as described in subsections 87(1) and 88(1) of the federal *Income Tax Act*;
  - calculate the current-year credit earned from eligible expenditures allocated from a trust or a partnership; or
  - renounce the current-year credit in whole or in part.
- An eligible expenditure must be identified on this schedule and filed no later than 12 months after the *T2 Corporation Income Tax Return* is due for the tax year in which the expenditure was incurred.
- For non-agricultural corporations, an unused credit earned in the current tax year is not refundable. The unused credit can be carried forward for 10 tax years and carried back 3 tax years.
- Agricultural corporations are eligible for a refundable part of the odour-control tax credit. The refundable credit is the amount of credit available for the current year that is greater than the Manitoba tax otherwise payable for the current year.
- Include a completed copy of this schedule with your T2 return.

### Part 1 – Eligible expenditures made in the current tax year

Corporation's share of eligible expenditures allocated from a partnership .....	<b>100</b>		A
Corporation's share of eligible expenditures allocated from a trust .....	<b>101</b>		B
Corporation's eligible expenditures .....	<b>102</b>		C
<b>Total eligible expenditures made in the current tax year</b> (total of amounts A to C) .....			D

**Part 2 – Credit available for the year and credit available for carryforward**

Credit at the end of the preceding tax year .....	_____	a	
<b>Deduct:</b> Credit expired after 10 tax years .....	<b>104</b> _____	b	
Credit at the beginning of the tax year (amount a <b>minus</b> amount b) .....	<b>105</b> _____		E
<b>Add:</b> Credit transferred on an amalgamation or the wind-up of a subsidiary .....	<b>110</b> _____		F
Current-year credit earned (amount D from Part 1) .... × 10% =	<b>120</b> _____	c	
<b>Deduct:</b> Credit renounced .....	<b>150</b> _____	d	
Subtotal (amount c <b>minus</b> amount d) .....	_____		G
Total credit available for the current tax year (total of amounts E, F, and G) .....	_____		H
<b>Deduct:</b>			
Non-refundable tax credit claimed in the current year* (enter on line 607 of Schedule 5) ...	<b>160</b> _____	e	
Refundable tax credit for agricultural corporations (complete Part 3) .....	<b>161</b> _____	f	
(enter on line 623 of Schedule 5)			
Credit carried back to previous tax years (complete Part 4) .....	_____	g	
Subtotal (total of amounts e to g) .....	_____		I
<b>Closing balance - credit available for carryforward</b> (amount H <b>minus</b> amount I) .....	<b>200</b> _____		J

\* The credit claimed in the current tax year cannot exceed the Manitoba income tax otherwise payable or the amount on line H, whichever is less.

**Part 3 – Refundable tax credit for agricultural corporations**

**Use this part only if you are a corporation carrying on the business of farming.**

Total credit available for the current tax year (amount H from Part 2) .....	_____	K
<b>Deduct:</b> Manitoba income tax otherwise payable .....	_____	L
Refundable tax credit (amount K <b>minus</b> amount L) .....	_____	M
(enter result on line 161. Enter "0" if negative)		

**Part 4 – Request for carryback of credit**

**Use this part only if you are a non-agricultural corporation.**

Complete this part to ask for a carryback of a current-year credit earned. The amount carried back cannot exceed the Manitoba tax otherwise payable in that prior year.

	<table border="1"> <thead> <tr> <th>Year</th> <th>Month</th> <th>Day</th> </tr> </thead> <tbody> <tr> <td>     </td> <td>   </td> <td>   </td> </tr> <tr> <td>     </td> <td>   </td> <td>   </td> </tr> <tr> <td>     </td> <td>   </td> <td>   </td> </tr> </tbody> </table>	Year	Month	Day										
Year	Month	Day												
1st previous tax year ending on .....		Credit to be applied <b>901</b> _____												
2nd previous tax year ending on .....		Credit to be applied <b>902</b> _____												
3rd previous tax year ending on .....		Credit to be applied <b>903</b> _____												
<b>Total</b> (enter on line g in Part 2) .....		_____												

**Part 5 – Analysis of credit available for carryforward by year of origin**

You can complete this part to show all the credits from previous tax years available for carryforward, by year of origin. This will help you determine the amount of credit that could expire in following 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				.....
<b>Total</b> (equals line 200 in Part 2)				=====

The amount available from the 10th previous tax year will expire after this tax year. When you file your return for the next year, you will enter the expired amount on line 104 of Schedule 385 for that year.