

**MANITOBA CO-OP EDUCATION AND APPRENTICESHIP TAX CREDIT
(2009 and later tax years)**

Corporation's name	Business Number	Tax year-end Year Month Day
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- You can claim a Manitoba co-op education and apprenticeship tax credit if you have a Manitoba Government proof-of-credit certificate, as defined in subsection 10.1(1) of the Manitoba *Income Tax Act*. For more information, go to the Manitoba Tax Assistance Office page on the Manitoba Finance Web site at www.gov.mb.ca/finance.
- The tax credit consists of the following:
 - co-op student hiring incentive** for a qualifying work placement of a co-op student;
 - co-op graduate hiring incentive** for a qualifying period of employment of a qualifying graduate;
 - early level apprentice hiring incentive** for a qualifying period of employment of a qualifying apprentice at level 1 or 2 of the Manitoba apprenticeship program;
 - advanced level apprentice hiring incentive** for a qualifying period of employment of a qualifying apprentice at level 3 or higher of the Manitoba apprenticeship program; and
 - journeyperson hiring incentive** for a qualifying period of employment of a qualifying journeyperson.

Note: The terms in bold are defined in subsections 10.1(4) to 10.1(8) of the Manitoba *Income Tax Act*.

- A credit earned after March 6, 2006, is refundable and cannot be carried back or carried forward. However, if you have an unused non-refundable credit for work placements that ended before March 7, 2006, it may be carried forward 10 years.
- Use this schedule to:
 - claim a refund of the current year credit;
 - claim the credit to reduce Manitoba income tax otherwise payable in the current tax year;
 - calculate the previous unused non-refundable credits you have available to carry forward; or
 - 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* respectively.
- Employers that are exempt under section 149 of the federal *Income Tax Act* can use this schedule. However, to claim the credit the corporation will also have to complete Schedule 5, *Tax Calculation Supplementary – Corporations*, and file a *T2 Corporation Income Tax Return*.
- To claim this credit, file a completed copy of this schedule with your *T2 Corporation Income Tax Return*, along with a copy of the proof-of-credit certificate. If you file electronically, keep the certificate in case we ask for it later.

Part 1 – Total credits earned in the current tax year

	Serial number shown on the proof-of-credit certificate	Refundable credit*
	100	203
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
Total refundable credit earned in the current tax year		125

Enter this amount on line 622 of Schedule 5

* If the employer is a partnership, the credit should be prorated according to the share of salary and wages paid by the corporation.

If you need more space, attach additional schedules.

Part 2 – Calculation of previous unused non-refundable credit available for carryforward

Unused credit at the end of the previous tax year	104			
Deduct: Credit expired after 10 tax years	105		▶	
Credit at the beginning of the tax year				
Add:				
Unused credit transferred on an amalgamation or the wind-up of a subsidiary			110	
Total credit available				B
Deduct:				
Credit claimed in the current year* (enter it on line 603 in Part 2 of Schedule 5)			160	
Closing balance – total credit available for carryforward			200	

* The credit claimed in the current year should not be more than the Manitoba income tax otherwise payable or the amount at line B, whichever is less.

Part 3 – 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. This will help you determine the amount of credit that could expire in later 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					
Total (equal to line 200 in Part 2)					

The amount available from the 10th previous tax year will expire after the current tax year. When you file your return for the next year, you will enter the expired amount on line 104 of Schedule 384 for that year.