



Manitoba Employee Share Purchase Tax Credit

Protected B
when completed

Complete this form to calculate your Manitoba employee share purchase tax credit. You can claim this credit if you received an employee share ownership plan (ESOP) receipt.

The first \$27,000 of credits you earned in the year are refundable. Any unused amount can be claimed as a non-refundable tax credit in the year, or can be carried forward for ten years or carried back for three years. However, you cannot carry credits back to a tax year before 2014.

If you are filing electronically, keep all your documents in case we ask to see them at a later date. **If you are filing a paper return, attach this form and your ESOP receipt(s).**

Tax year ► 2014

Part 1 – Manitoba employee share purchase tax credit for 2014

Credit amount from ESOP receipt(s) for investments made to assist and facilitate succession planning for family businesses in Manitoba or to assist and facilitate employee buyouts and takeovers designed to create or maintain employment in Manitoba.	(maximum \$202,500)		1
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Credit amount from ESOP receipt(s) for investments made to foster the growth of worker cooperatives in Manitoba or to facilitate and promote employee participation in business successes in Manitoba.	(maximum \$27,000)	+	2
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Line 1 plus line 2	Total credits 6094	=	3
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Enter the amount from line 3 or \$27,000, whichever is less . Enter this amount on line 75 of Form MB479, <i>Manitoba Credits</i> .	Current-year refundable tax credit		4
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If the amount from line 4 equals the amount from line 3, enter "0" on lines 12 and 15.

Enter the amount from line 63 of Form MB428, <i>Manitoba Tax</i> , or, if you have to pay tax to more than one jurisdiction, enter the amount from line 40 in Part 4, Section MB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2014 – Multiple Jurisdictions</i> .			5
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Enter the amount from line 3.			6
Enter the amount from line 4.	-		7
Line 6 minus line 7	=		8

Maximum non-refundable tax credit	67,500 00		9
Enter the amount from line 4.	-		10
Line 9 minus line 10	=		11

Enter the amount from line 5, 8, or 11, whichever is least . Enter this amount on line 64 of Form MB428 or on line 41 in Part 4, Section MB428MJ, of Form T2203, whichever applies.	Current-year non-refundable tax credit		12
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Part 2 – Unused credit available for carry forward

Enter the amount from line 8.			13
Enter the amount from line 12.	-		14
Line 13 minus line 14	Total unused credit available for carry forward	=	15

Certification

I certify that the information given on this form is correct and complete.

Signature _____

Date

Year	Month	Day

See the privacy notice on your return.

(Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca/formulaires ou en composant le 1-800-959-7383.)