

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
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
Line 1 plus line 2	Total credits	=	6094 • 3
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
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
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

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	=		15
Total unused credit available for carry forward			

Certification			
I certify that the information given on this form is correct and complete.			
Signature _____	Date	<div style="display: flex; justify-content: space-between;"> <div>Year</div> <div>Month</div> <div>Day</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="border-bottom: 1px solid black; width: 20px;"></div> <div style="border-bottom: 1px solid black; width: 20px;"></div> <div style="border-bottom: 1px solid black; width: 20px;"></div> </div>	

See the privacy notice on your return.