

Complete this form to calculate your Manitoba book publishing tax credit for individuals. If you are completing a return for a corporation, use Schedule 389 of the T2 return. You can claim this credit if you were a resident of Manitoba at the end of the year, and met the following conditions:

- your primary business activity is publishing books;
- you have published at **least two** eligible books within the two-year period ending at the end of the year. "Eligible book" is defined in subsection 10.4(3) of the *Manitoba Income Tax Act*; and
- at least 25% of the total salaries and wages that were paid in the year by you, were paid to employees who were residents of Manitoba on December 31, 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.**

<b>Tax year</b>	▶	<b>2014</b>
Social insurance number		

### Part 1 – Identification

Name (print)	
Address (print)	
Business name (if applicable)	

### Part 2 – Book publishing labour costs

**Book publishing labour costs** are reasonable costs paid in 2014 for the publication of hardcover, paperback or electronic books, such as editing, design, research or project management, creating artwork or developing a prototype of the book. They include **salaries and wages** that were paid in 2014 to your employees who were resident in Manitoba on December 31, 2014, and contracted Manitoba labour costs or services (**costs do not include marketing, promotion, legal and accounting costs and any part of a salary, wage, or fee that is determined by reference to profits or revenues**).

Total salaries and wages paid in 2014				1
Total contracted Manitoba labour costs or services paid in 2014			2	
Applicable rate	×	65%		3
Multiply line 2 by line 3.		=		4
<b>Allowable amount</b>			▶	+
Add lines 1 and 4.				5
<b>Total book publishing labour costs</b>				
Enter the total number of pages that make up the eligible books that were published in 2014.				6
Enter the total number of pages that make up the books published in 2014.				7
Amount from line 5	×	Number of pages from line 6	=	8
		Number of pages from line 7		

### Part 3 – Book publishing tax credit for 2014

Enter the amount from line 8.				9
Total non-refundable monetary advances paid to authors in 2014			+	10
Add lines 9 and 10.			=	11
Applicable rate			×	40%
Multiply line 11 by line 12.			=	13
<b>(maximum \$100,000)</b>				
<b>Eligible printing costs:</b> If the eligible book you printed in 2014 contains at least 30% post-consumer waste paper, you are eligible to claim a printing bonus based on reasonable costs of printing, assembling and binding.				
Total eligible printing costs paid in 2014				14
Applicable rate	×	15%		15
Multiply line 14 by line 15.		=		▶
Add lines 13 and 16.			+	16
Enter the result on line 69 of Form MB479, <i>Manitoba Credits</i> .			=	17
<b>Total Manitoba book publishing tax credit</b>				

See the privacy notice on your return.

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