



# Manitoba Small Business Venture Capital Tax Credit (Individuals)

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when completed

Complete this form to calculate your Manitoba small business venture capital tax credit. You can claim this credit if you received a slip T2SBVCTC (MAN.), *Manitoba Small Business Venture Capital Tax Credit*.

The credits you earned in the year are used to reduce your Manitoba tax payable for that year. Any unused amounts can be carried forward for ten years or carried back for three years.

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 Slip T2SBVCTC (MAN.).**

Part 1 – Manitoba small business venture capital tax credit for 2014		Tax year ► 2014
Unused Manitoba small business venture capital tax credit from your 2013 notice of assessment or notice of reassessment		1
Credit amount from Slip T2SBVCTC (MAN.) for shares issued <b>before</b> June 12, 2014. <b>(maximum \$135,000) 6093</b> +		•2
Credit amount from Slip T2SBVCTC (MAN.) for shares issued <b>after</b> June 11, 2014. <b>(maximum \$202,500) 6091</b> +		•3
Add lines 1, 2 and 3. <b>Total credit available</b>	=	4
Enter the amount from line 4 or \$67,500, whichever is <b>less</b> . <b>Maximum allowable for 2014</b>		5
Enter the amount from line 61 of Form MB428, <i>Manitoba Tax</i> , or, if you have to pay tax to more than one jurisdiction, enter the amount from line 38 in Part 4, Section MB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2014 – Multiple Jurisdictions</i> .		6
Enter the amount shown on line 5 or line 6, whichever is <b>less</b> . Enter this amount on line 62 of Form MB428 or on line 39 in Part 4, Section MB428MJ, of Form T2203, whichever applies. <b>Current-year claim</b>		7

Part 2 – Unused credit available	
Complete this part if the amount on line 6 is <b>less</b> than the <b>total credit available</b> (line 4).	
Enter the amount from line 4.	8
Enter the amount from line 6.	9
Line 8 minus line 9 <b>Total unused credit available</b>	= 10

**Carryback to previous years**

The carry-back provisions allow you to apply unused credits against your Manitoba tax for the three previous years. The credit you apply cannot be more than your Manitoba tax for that year.

The **total** of the credit you carry back to a previous year, and any credit you have already claimed in that year, **cannot be more than \$45,000 for 2013 and prior years**. In addition, the amount you carry back cannot exceed the total unused credit available (line 10).

If you want to claim a carryback to your **2013, 2012, and/or 2011** return(s), send an adjustment request to the Canada Revenue Agency.

**Note:** Wait until you receive your 2014 notice of assessment before making an adjustment request to your **2013, 2012, and/or 2011** return(s).

**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.