



Manitoba Community Enterprise Development Tax Credit

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Complete this form to calculate your Manitoba community enterprise development tax credit. You can claim this credit if you received a slip T2CEDTC (MAN.), *Manitoba Community Enterprise Development Tax Credit*.

The credits you earned in the year for shares issued after June 11, 2014, are refundable. The credits you earned in the year for shares issued before June 12, 2014, 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 T2CEDTC (MAN.).**

		Tax year ▶	2014
Part 1 – Manitoba community enterprise development (CED) tax credit for 2014			
Unused Manitoba CED tax credit from your 2013 notice of assessment or notice of reassessment			1
Credit amount from Slip T2CEDTC (MAN.) for shares issued before June 12, 2014. (maximum \$9,000)	6846	+	•2
Add lines 1 and 2. Total CED non-refundable tax credit available (maximum \$9,000)	=		3
Credit amount from Slip T2CEDTC (MAN.) for shares issued after June 11, 2014. (maximum \$27,000)	6845	+	•4
Add lines 3 and 4. Total CED tax credits available for 2014 (maximum \$27,000)	=		5
Enter your refundable Manitoba CED tax credit amount from line 4. Enter this amount on line 73 of Form MB479, <i>Manitoba Credits</i> .		-	6
Line 5 minus line 6	=		7
Enter the amount from line 59 of Form MB428, <i>Manitoba Tax</i> , or, if you have to pay tax to more than one jurisdiction, enter the amount from line 36 in Part 4, Section MB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2014 – Multiple Jurisdictions</i> .			8
Enter an amount not exceeding the amount shown on line 7 or line 8, whichever is less . Enter this amount on line 60 of Form MB428 or on line 37 in Part 4, Section MB428MJ, of Form T2203, whichever applies.		Current-year non-refundable CED tax credit claim	9

Complete Part 2 if the amount of your **current-year claim** (line 9) is **less** than the **total credit available** (line 3) **and** you want to claim a carryback of the unused credit or calculate the credit available to carry forward to future 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 \$9,000**.

Part 2 – Carryback and credits available to carry forward			
Enter the amount from line 3.			10
Enter the amount from line 9.		-	11
Line 10 minus line 11		=	12
Manitoba CED tax credit to be applied to 2013	6847		•13
Manitoba CED tax credit to be applied to 2012	6848	+	•14
Manitoba CED tax credit to be applied to 2011	6849	+	•15
Add lines 13, 14, and 15 (the total cannot be more than the amount from line 12).	=		▶ 16
		Unused Manitoba CED tax credit available to carry forward	17
Line 12 minus line 16	=		17

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.