



**Part 2 – Total credit available for the year and credit available for carryforward**

Unused credit at the end of the previous tax year ..... \_\_\_\_\_ A

Credit expired (unused credit expires after 10 years) ..... **104** \_\_\_\_\_

Unused credit at the beginning of this tax year (amount A minus line 104) ..... **105** \_\_\_\_\_ ▶ \_\_\_\_\_

Credit transferred on an amalgamation or the wind-up of a subsidiary ..... **110** \_\_\_\_\_

Line 108 from Part 1 ..... x 10% = **120** \_\_\_\_\_

Line 109 from Part 1 ..... x 9% = **121** \_\_\_\_\_

Credit allocated from a partnership ..... **130** \_\_\_\_\_

Credit allocated from a trust ..... **140** \_\_\_\_\_

Subtotal (add lines 120, 121, 130, and 140) \_\_\_\_\_ B

Credit renounced ..... **150** \_\_\_\_\_

**Total credit earned in the current tax year** (amount B minus line 150) ..... ▶ \_\_\_\_\_ C

**Total credit available for the current tax year** (add lines 105, 110 and amount C) ..... \_\_\_\_\_ D

**Non-refundable credit claimed in the current tax year** (Manitoba tax payable or amount D, whichever is less) ..... **160** \_\_\_\_\_  
Enter this amount on line 605 of Schedule 5.

**Refundable credit:**

Amount D \_\_\_\_\_ – Manitoba tax otherwise payable \_\_\_\_\_ = ..... \_\_\_\_\_ E\*

Credit included in amount B earned before April 12, 2017 ... **145** \_\_\_\_\_ x 80% = \_\_\_\_\_ F

Credit included in amount B earned after April 11, 2017 .... **148** \_\_\_\_\_ x 8/9 = \_\_\_\_\_ G

Subtotal (amount F plus amount G) \_\_\_\_\_ H

**Refundable credit claimed in the current tax year** (amount C, amount E or amount H, whichever is least) ..... **125** \_\_\_\_\_  
Enter this amount on line 621 of Schedule 5.

**Credit carried back to previous tax years** (complete Part 3) ..... \_\_\_\_\_ I

Subtotal (add lines 160, 125 and amount I) \_\_\_\_\_ ▶ \_\_\_\_\_ J

**Closing balance for carryforward** (amount D minus amount J) ..... **200** \_\_\_\_\_

\* If negative, enter 0.

**Part 3 – Request for carryback of credit**

Complete this part to ask for a carryback of a current-year credit earned.

Tax year in which to apply the credit

Credit to be applied

	Year	Month	Day	
1st previous tax year ending on				..... <b>901</b> _____
2nd previous tax year ending on				..... <b>902</b> _____
3rd previous tax year ending on				..... <b>903</b> _____
<b>Total</b> (enter at amount I in Part 2)				_____ K

**Part 4 – Analysis of credit available for carryforward by tax year of origin**

You can complete this part to show all the credits from previous tax years available for carryforward, by year of origin. This will help you determine the amount of credit that could expire in future years.

The carry-forward period is **10** years.

	Year of origin			Credit available for carryforward
	Year	Month	Day	
10th previous tax year ending on				.....
9th previous tax year ending on				.....
8th previous tax year ending on				.....
7th previous tax year ending on				.....
6th previous tax year ending on				.....
5th previous tax year ending on				.....
4th previous tax year ending on				.....
3rd previous tax year ending on				.....
2nd previous tax year ending on				.....
1st previous tax year ending on				.....
Current tax year ending on				.....
<b>Total (equals line 200 in Part 2)</b>				..... <b>L</b>