

**Manitoba Neighbourhoods Alive! Tax Credit
(2011 and later tax years)**

Corporation's name	Business number	Tax year-end		
		Year	Month	Day

- The Manitoba Neighbourhoods Alive! tax credit (MNA!TC) is a non-refundable credit available to corporations that make an **eligible donation of money** to a **Manitoba charity** to help establish and operate an **eligible social enterprise** that will assist Manitobans facing barriers to employment. To qualify for the credit, the **eligible donations** must be made after April 12, 2011, and before April 12, 2017, and the **eligible social enterprise** must have begun operation after April 12, 2011.
- You can claim a MNA!TC under section 7.18 of the *Income Tax Act* (Manitoba) if the corporation:
 - is a taxable Canadian corporation with a permanent establishment in Manitoba;
 - made an **eligible donation** of not less than \$50,000 to a **Manitoba charity** within the previous four tax years;
 - made an **eligible service contribution** to the **Manitoba charity** in the tax year for the benefit of the **eligible social enterprise** assisted by the **eligible donation**;
 - did not donate more than \$200,000 to the **Manitoba charity** in support of the same **eligible social enterprise**; and
 - received a receipt from the **Manitoba charity** to whom the **eligible service contribution** was provided in a form approved by the Minister of Finance for Manitoba.
- The terms **eligible donation**, **eligible service contribution**, and **eligible social enterprise** are defined in section 7.17 of the *Income Tax Act* (Manitoba). **Manitoba charity** means a registered charity that is resident in Manitoba or has a permanent establishment in Manitoba.
- Your corporation may claim a maximum annual tax credit of \$15,000 based on a total **eligible donation** of \$50,000 made to the same **Manitoba charity** in the previous four tax years. Your corporation must also provide an **eligible service contribution** to the **Manitoba charity** for each year it claims the tax credit starting after the date of the **eligible donation** and prior to year five of the **eligible social enterprise**.
- Use this schedule to:
 - claim the credit to reduce Manitoba income tax otherwise payable in the current tax year;
 - calculate the credit you have available to carry forward (any unused credit can be carried forward for 10 tax years); or
 - request a carryback of the credit up to three tax years.
- To claim this credit, file this schedule no later than **one year** after the filing due date for your *T2 Corporation Income Tax Return*. Keep your MNA!TC receipts to support your claim.

Part 1 – Credit earned in the current tax year

Total eligible donations made in the previous four tax years (minimum \$50,000)	100	_____ × 30 % = _____	A
Credits earned in the previous four tax years (for the eligible donations at line 100)	105	_____	
		Subtotal (amount A minus line 105) _____	B
Credit earned in the current tax year (amount B or \$15,000, whichever is less)	108	=====	

Part 2 – Credit available for the year and credit available for carryforward

Unused credit at the end of the previous tax year		_____ C	
Credit expired after 10 tax years (complete Part 4)	110	_____	
Unused credit at the beginning of this tax year (amount C minus line 110)	120	===== ▶ _____	D
Credit earned in the current tax year (amount from line 108)		_____	E
Total credit available for the year (amount D plus amount E)		_____	F
Credit claimed in the current year * (enter on line 610 of Schedule 5 - Tax Calculation Supplementary Corporations)	140	_____	
Credit carried back to the previous three tax years (complete Part 3)		_____ G	
		Subtotal (amount from line 140 plus amount G) ===== ▶ _____	H
Closing balance - credit available for carryforward (amount F minus amount H)	200	=====	

* The maximum credit that can be claimed in the current year is equal to the Manitoba income tax otherwise payable or amount F, whichever is less.

Part 3 – Request for carryback of credit

Complete this part to ask for a carryback of a current-year credit earned to a tax year that ends **after 2011**. The total credit claimed in each previous year cannot exceed the Manitoba income tax otherwise payable for that year.

	Year	Month	Day		Credit to be applied
1st previous tax year				901
2nd previous tax year				902
3rd previous tax year				903
Total (enter at amount G)					=====

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

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.

	Year of origin				Credit available for carryforward
	Year	Month	Day		
10th previous tax year			
9th previous tax year			
8th previous tax year			
7th previous tax year			
6th previous tax year			
5th previous tax year			
4th previous tax year			
3rd previous tax year			
2nd previous tax year			
1st previous tax year			
Current tax year			
Total (equals line 200)					=====

The amount available from the 10th previous tax year will expire after this tax year. When you file your return for the next year, you will enter the expired amount on line 110 of Schedule 391 for that year.