

Complete this form to calculate your Manitoba odour-control tax credit. You can claim this credit if you were carrying on the business of farming as a sole proprietor or as a general partner in a partnership that is carrying on the business of farming in Manitoba, and had incurred eligible expenditures in 2010.

Form T4164 has to be filed no later than 12 months after the filing due date of your return for the year in which the expenditures were incurred.

You cannot claim this credit on eligible expenditures used in the calculation of any other credit.

The credits you earned in the year are used to reduce your Manitoba tax payable for that year. Any unused amount can be refunded, up to an amount equal to your net property tax. **Net property tax** is the portion of property tax paid in Manitoba that applies to farmland used in the business of farming minus any related property tax refund or rebate or other government assistance received or receivable.

Any remaining unused amounts can be carried forward for ten years or carried back for three years.

Attach a copy of this form to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Tax year ► 2010

Part 1 – Eligible expenditures

Eligible expenditures refers to the capital cost of a depreciable capital property (e.g. straw cannons, sewage lagoon covers and seals, biofiltering units, storage tanks or containers, spraying equipment for aerobic or anaerobic treatment of organic waste, soil injectors attached to manure spreaders) acquired under the following conditions:

- it was acquired by you or your partnership primarily for the purpose of preventing, significantly reducing or eliminating odour that arises from organic waste used or created in the course of farming business in Manitoba;
- the property became available for use by your farming business in the tax year;
- the property was not used or acquired for any use by anyone before it was acquired by you or your partnership; and
- it is prescribed by regulation, or is declared by the provincial Minister, to be a qualifying property.

Property that is used for monitoring or testing for odours, to transmit or transport organic waste or odours and is not a soil injection manure spreader, or primarily to prevent, reduce, or eliminate air pollution or water pollution is not considered to be acquired primarily for the purpose of preventing, reducing or eliminating odour.

Unused Manitoba odour-control tax credit from your 2009 notice of assessment or notice of reassessment				1
Eligible expenditures (your portion only if you are a member of a partnership)	6132			2
Tax credit rate		×	10%	3
Multiply line 2 by line 3.		=		4
Current-year credit available			+	
Add lines 1 and 4.			=	5
				Total credit available

Part 2 – Manitoba odour-control tax credit for 2010

Enter the amount from line 5.				6
Enter the amount from line 66 of Form MB428, <i>Manitoba Tax</i> , or, if you have to pay tax to more than one jurisdiction, enter the amount from line 44 in Part 4, Section MB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2010 – Multiple Jurisdictions</i> .				7
Net property tax paid in Manitoba for 2010			6133 +	8
Add lines 7 and 8.			=	9
Enter the amount from line 6 or line 9, whichever is less . Enter this amount on line 54 of Form MB479, <i>Manitoba Credits</i> .				10
				Current-year claim

