

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 2015.

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. You also need to reduce your eligible expenditures by any government assistance received or receivable that relates to the expenditures.

For 2015, the Manitoba odour-control tax credit is fully refundable, including any amounts not previously claimed and available for carryforward.

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.**

Tax year ► 2015

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; and
- the property was not used or acquired for any use by anyone before it was acquired by you or your partnership.

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.

Enter the unused Manitoba odour-control tax credit amount from your 2014 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
Add lines 1 and 4.		5
Enter this amount on line 59 of Form MB479, <i>Manitoba Credits</i> .		
Manitoba Odour-Control Tax Credit		

Certification

I certify that the information given on this form is correct and complete.

Signature _____

Date

Year Month Day

Year	Month	Day

See the privacy notice on your return.