

**Manitoba Nutrient Management Tax Credit
(2012 and later tax years)**

Corporation's name	Business number	Year	Tax year-end Month	Day
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- You can claim a Manitoba nutrient management tax credit under section 10.2.1 of the *Income Tax Act* (Manitoba) if the corporation:
 - has a permanent establishment in Manitoba and is carrying on the business of farming in Manitoba;
 - had eligible expenditures in the current tax year; and
 - has not included any amount in respect of the property in computing a tax credit under any other section of the *Income Tax Act* (Manitoba).
- The credit is a refundable credit equal to 10% of the total eligible expenditures of the corporation for the tax year.
- Eligible expenditures refer to the capital cost of an acquired depreciable capital property that:
 - is an item of eligible equipment;
 - was acquired by the corporation after April 17, 2012, and before 2016;
 - became "available for use" by the corporation in the tax year and before 2016, as determined under subsections 13(27) and 13(28) of the federal *Income Tax Act*, **not including** the time just before the disposition of the property by the corporation as per paragraphs 13(27)(c) and 13(28)(d);
 - was not used or acquired for use by anyone before it was acquired by the corporation; and
 - was acquired for use in the corporation's farming business or in the farming business of a partnership or trust of which the corporation had an interest.
- Eligible equipment includes any of the following types of equipment, if used by the corporation for the purpose of eliminating or significantly reducing the risk that nutrients or pathogens in the organic waste used or created in the course of its business in Manitoba will be transported to a waterway:
 - a solid-liquid separation system;
 - an anaerobic digester;
 - a gravity settling tank;
 - a manure treatment system;
 - a manure composting facility; and
 - a storage tank used for winter manure storage in an agricultural operation with fewer than 300 animal units.
- The credit is considered government assistance under paragraph 12(1)(x) of the federal *Income Tax Act* and must be included in income in the tax year the credit is received. The credit is not considered government assistance under section 10.2.1 of the *Income Tax Act* (Manitoba) for calculating the credit itself.
- To claim this credit, you must file this schedule no later than **one year** after the filing-due date for your *T2 Corporation Income Tax Return* for the tax year in which the property was acquired. File a completed copy of this schedule with your *T2 Corporation Income Tax Return*.

Part 1 – Eligible expenditures made in the current tax year

101 CCA class number	Description of depreciable capital property	102 Acquisition date*			103 Capital cost**
		Year	Month	Day	
1					
2					
3					
4					
5					
If you need more space, attach additional schedules.					Total
Capital cost of depreciable capital property acquired by the corporation in the current tax year (total of column 103)					105 _____ A
Corporation's proportionate share of eligible expenditures allocated from a partnership					110 _____ B
Corporation's proportionate share of eligible expenditures allocated from a trust					115 _____ C
Total eligible expenditures made in the current tax year (total of amounts A to C)					_____ D

* The acquisition date is the date that the property became available for use.

** When you calculate the capital cost of the property, deduct the amount of any government assistance received or receivable for the property.

Part 2 – Refundable Manitoba nutrient management tax credit

Manitoba nutrient management tax credit Amount D from Part 1 × 10% = 200 E (enter amount E on line 325 of Schedule 5, <i>Tax Calculation Supplementary – Corporations</i>)
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