

MANITOBA CULTURAL INDUSTRIES PRINTING TAX CREDIT

in accordance with Section 10.4.1 of *The Income Tax Act (Manitoba)*



Worksheet

Use this worksheet to determine your eligibility and to calculate your Manitoba Cultural Industries Printing Tax Credit. Do not attach the worksheet to your income tax return. The worksheet should be kept for your records in the event your claim for the Tax Credit is selected for review.

- You are eligible to claim this credit if:
 - you are either an individual resident in Manitoba, or a corporation with a permanent establishment in Manitoba;
 - in the course of your business carried on in Manitoba, you print, assemble and bind books;
 - you received payments in the tax year after April 12, 2011 and before 2016 from a publisher for printing, assembling or binding copies of a book; and
 - the publisher is resident in Canada, not related to you, and has confirmed that the book is eligible for the Manitoba Book Publishing Tax Credit.
- The Manitoba Cultural Industries Printing Tax Credit is a refundable credit that is equal to 15% of a printer's eligible printing revenue for the year.
- Eligible printing revenue is the amount paid by a publisher to the printer after April 12, 2011 and before 2016 for printing, assembling or binding of an eligible book.

NOTE: If you answer NO to any questions in Part 1 or 2 below, you do not qualify for the Manitoba Cultural Industries Printing Tax Credit.

Part 1 – Eligible printer

1.	In the case of an individual, is resident in Manitoba at the end of the taxation year or in the case of a corporation, has a permanent establishment in Manitoba in the taxation year	<input type="checkbox"/> Yes <input type="checkbox"/> No
2.	You are a printer who prints, assembles and binds books in Manitoba	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part 2 – Eligible printing revenue

1.	The total of all printing revenue shown in Part 3 was paid to the printer by a publisher on or after April 13, 2011 and before 2016	<input type="checkbox"/> Yes <input type="checkbox"/> No
2.	The publisher is not related to the printer	<input type="checkbox"/> Yes <input type="checkbox"/> No
3.	The publisher is resident in Canada	<input type="checkbox"/> Yes <input type="checkbox"/> No
4.	The total of all printing revenue shown in Part 3 was in payment for printing, assembling or binding of an eligible book as defined in subsection 10.4(3) of the <i>Act</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part 3 – Eligible book information and revenue *(attach a separate sheet of paper if you need more space.)*

	(A) Book Publisher's Name	(B) Title of eligible book	(C) International standard book number (ISBN)	(D) Date printing revenue received (yyyy/mm/dd)	(E) Eligible printing revenue (\$)
1					
2					
3					
4					
5					
Total eligible printing revenue for all eligible books					\$ (a)
Manitoba Cultural Industries Printing Tax Credit: (a) x 15% Enter this amount on line 63 on form MB479 for individuals and on line 611 of Schedule 5 for corporations					\$

Part 4 – Eligible book verification

To ensure that book(s) listed under Part 3 meet all eligible criteria outlined in subsection 10.4(3) of the *Act*, we recommend that you complete, and retain for your records, an **Eligible Book Declaration form** for each book. A copy of the Eligible Book Declaration form can be found on the Manitoba Finance website: www.gov.mb.ca/finance/ccredits.html#cultural

ELIGIBLE BOOK DECLARATION

For the MANITOBA CULTURAL INDUSTRIES PRINTING TAX CREDIT

This declaration may be used to substantiate relevant information that may otherwise not be available to the printer for purposes of claiming a **Manitoba Cultural Industries Printing Tax Credit**. This declaration should be retained by the printer for its records.

Book Information

Book Title and International standard book number:	
Name of Author(s):	

Publisher Information

Book Publisher Name:		
Address (city, province, postal code):		
Contact Person:		
Contact Telephone #:		Contact E-mail address:

Please answer "Yes" or "No" to the following questions.

	Yes	No
1. Is the publisher related to the book's author?		
2. If the book is a children's book, is the publisher related to the book's illustrator?		
3. Is the book's publication funded by its author, illustrator or person who is a subject of the book?		
4. Is the cost of publishing the book recovered from any other source except book sales?		
5. Is the above identified book eligible for a Book Publishing Tax Credit in Ontario, British Columbia, Quebec or Manitoba?		

I understand that the printer will be relying on this declaration for its Manitoba Cultural Industries Printing Tax Credit and do hereby attest with my signature that the above information is true and correct to the best of my knowledge.

Name of Authorized Officer for the Book Publisher:

Position of Authorized Officer:

Signature of Authorized Officer for the Book Publisher:

Date:
