

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 2012.

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.

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.**

Part 1 – Eligible expenditures		Tax year ► 2012
<p>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:</p> <ul style="list-style-type: none"> 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. <p>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.</p>		
Unused Manitoba odour-control tax credit from your 2011 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.	Total credit available	5

Part 2 – Manitoba odour-control tax credit for 2012	
Enter the amount from line 5.	6
Enter the amount from line 67 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 2012 – Multiple Jurisdictions</i> .	7
Net property tax paid in Manitoba for 2012	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 55 of Form MB479, <i>Manitoba Credits</i> .	Current-year claim 10

Part 3 – Carryback and credit available to carry forward

Complete this part if the amount of your **current-year claim** (line 10) is **less** than the **total credit available** (line 5) and you want to claim a carryback of the unused credit or calculate the amounts available to carry forward to future years.

The carry-back provisions allow you to apply unused credits against your Manitoba tax **and** the net property tax paid for the three previous tax years. The credit you apply cannot be more than your Manitoba tax **and** the net property tax paid for that year.

Enter the amount from line 5.			11
Enter the amount from line 10.	—		12
Line 11 minus line 12	Total credit available for carryback		13
Manitoba odour-control tax credit to be applied to 2011	6127		•14
Net property tax paid in Manitoba for 2011	6141		
Manitoba odour-control tax credit to be applied to 2010	6128	+	•15
Net property tax paid in Manitoba for 2010	6142		
Manitoba odour-control tax credit to be applied to 2009	6129	+	•16
Net property tax paid in Manitoba for 2009	6144		
Add lines 14, 15, and 16 (the total cannot be more than the amount from line 13).	=		17
Line 13 minus line 17	Unused Manitoba odour-control tax credit available to carry forward		18

Certification

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

Signature _____ Date

Year			Month			Day		