

Complete this form to calculate your Manitoba book publishing tax credit for individuals. If you are completing a return for a corporation, use Schedule 389 of the T2 return. You can claim this credit if you were a resident of Manitoba at the end of the year, and met the following conditions:

- your primary business activity is publishing books;
- you have published at **least two** eligible books within the two-year period ending at the end of the year. "Eligible book" is defined in subsection 10.4(3) of the *Manitoba Income Tax Act*; and
- at least 25% of the total salaries and wages that were paid in the year by you, were paid to employees who were residents of Manitoba on December 31, 2010.

**Attach this form and any other receipts 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 – Identification

Name (print)

Social insurance number

Address (print)

Business Name (if applicable)

## Part 2 – Book publishing labour costs

**Book publishing labour costs** are reasonable costs paid in 2010, that are related to the publication of hardcover or paperback books, such as editing, design, research or project management, creating artwork or developing a prototype of the book. They include **salaries and wages** that were paid in 2010 to your employees who were resident in Manitoba on December 31, 2010, and contracted Manitoba labour costs or services (**costs do not include marketing, promotion, legal and accounting costs and any part of a salary, wage or fee that is determined by reference to profits or revenues**).

Total salaries and wages paid in 2010.

1

Total contracted Manitoba labour costs or services paid in 2010

2

Applicable rate

× 65%

3

Multiply line 2 by line 3.

**Allowable amount**

=

▶

+

4

Add lines 1 and 4.

**Total book publishing labour costs**

=

5

Enter the total number of pages that make up the eligible books that were published in 2010.

6

Enter the total number of pages that make up the hardcover and paperback books published in 2010.

7

Amount from line 5 × Number of pages from line 6 =

Number of pages from line 7

8

## Part 3 – Book publishing tax credit for 2010

Enter the amount from line 8.

9

Total non-refundable monetary advances paid to authors in 2010.

+

10

Add lines 9 and 10.

=

11

Applicable rate

×

40%

12

Multiply line 11 by line 12.

(maximum \$100,000)

=

13

**Eligible printing costs:** If the eligible book you printed in 2010 contains at least 30% post-consumer waste paper, you are eligible to claim a printing bonus based on reasonable costs of printing, assembling and binding.

Total eligible printing costs paid in 2010.

14

Applicable rate

× 10%

15

Multiply line 14 by line 15.

**Printing bonus**

=

▶

+

16

Add lines 13 and 16.

Enter the result on line 60 of Form MB479.

**Total Manitoba book publishing tax credit**

=

17