



# Manitoba Co-op Education and Apprenticeship Tax Credit (2015 and later tax years)

Corporation's name	Business number	Year	Tax year-end Month	Day
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- You can claim a Manitoba co-op education and apprenticeship tax credit under section 10.1 of the Manitoba *Income Tax Act*, if at any time in the tax year, you paid salary and wages to:
  - a co-op student under a **qualifying work placement**; or
  - a **qualifying graduate**, a **qualifying apprentice**, or a **qualifying journeyperson** for a **qualifying period of employment**.

**Note:** The terms in bold are defined in subsection 10.1(1) of the Manitoba *Income Tax Act*.

For more information, go to the Manitoba Tax Assistance Office page on the Manitoba Finance website at [www.gov.mb.ca/finance](http://www.gov.mb.ca/finance).

- The tax credit is made up of the following:
  - co-op student hiring incentive**;
  - co-op graduate hiring incentive**;
  - apprentice hiring incentive**;
  - journeyperson hiring incentive**.

**Note:** The terms in bold are defined in subsections 10.1(4) to 10.1(8) of the Manitoba *Income Tax Act*.

- For the 2015 tax year, you can claim a **transitional 2015 hiring incentive** if you have a Manitoba Government proof-of-credit certificate issued for a qualifying work placement or a qualifying period of employment that ended in the 2015 tax year for work performed in the 2014 tax year.
- A credit earned after March 6, 2006, is refundable and cannot be carried back or carried forward. However, if you have an unused non-refundable credit for work placements that ended before March 7, 2006, it can be carried forward 10 years.
- Use this schedule to:
  - claim a refund of the current-year credit;
  - claim the credit to reduce Manitoba income tax otherwise payable in the current tax year;
  - calculate the non-refundable credits you have available to carry forward; or
  - transfer a credit after an amalgamation, or the wind-up of a subsidiary, as described in subsections 87(1) and 88(1) of the federal *Income Tax Act* respectively.
- If you are an employer that is exempt under section 149 of the federal *Income Tax Act*, you can use this schedule. However, to claim the credit you will also have to complete Schedule 5, *Tax Calculation Supplementary – Corporations*, and file a *T2 Corporation Income Tax Return*.
- To claim this credit, file a completed copy of this schedule with your *T2 Corporation Income Tax Return*, along with a copy of the proof-of-credit certificate if you are claiming the transitional 2015 hiring incentive. If you file electronically, keep the certificate in case we ask for it later.
- The salary and wages of an employee are net of any other government assistance you received, or are entitled to receive.

## Part 1 – Transitional 2015 hiring incentive

Serial number shown on the proof-of-credit certificate	Refundable credit*
100	203
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
<b>Total transitional 2015 hiring incentive</b> . . . . .	125

\* If you are part of a partnership, prorate the credit according to the share of salary and wages you paid.

If you need more space, attach additional schedules.

**Part 2 – Co-op student hiring incentive**

	A1 Name of employee(s) (maximum 5 placements per employee) <b>250</b>	B1 Salary and wages paid * <b>260</b>	C1 B1 x 10%	D1 Lesser of column C1 and maximum amount ** <b>270</b>
1.				
2.				
3.				
4.				
Credit allocated for employees whose salary and wages were paid by a partnership . . . . .			<b>275</b>	
Total co-op student hiring incentive claimed: total of column D1 including line 275 . . . . .			<b>280</b>	

\* Maximum amount is \$10,000 per employee.

\*\* Maximum amount is \$1,000 per placement, less the amount of the incentive calculated for a previous tax year for this work placement.  
If the employee is shared by more than one employer, calculate column D1 as the lesser of C1 and the maximum amount multiplied by A/B.

A = total salary and wages you paid for the work placement for the employee.

B = total salary and wages paid for the work placement for the employee.

If you need more space, attach additional schedules.

**Part 3 – Co-op graduate hiring incentive**

	A2 Name of employee(s) (first two full years of full-time employment only) <b>350</b>	B2 Salary and wages paid * <b>360</b>	C2 B2 x 5%	D2 Lesser of column C2 and maximum amount ** <b>370</b>
1.				
2.				
3.				
4.				
Credit allocated for employees whose salary and wages were paid by a partnership . . . . .			<b>375</b>	
Total co-op graduate hiring incentive claimed, total of column D2 including line 375 . . . . .			<b>380</b>	

\* Maximum amount is \$50,000 per employee.

\*\* Maximum amount is \$2,500 multiplied by the number of days in the qualifying period of employment divided by 365. If the employee is shared by more than one employer, calculate column D2 as the lesser of C2 and the maximum amount multiplied by A/B.

A = total salary and wages you paid for a qualifying period of employment.

B = total salary and wages paid to the qualifying graduate for the qualifying period of employment.

If you need more space, attach additional schedules.

**Part 4 – Apprentice hiring incentive**

Calculation for an employee for a qualifying period of employment in the tax year of a qualifying apprentice. If the apprenticeship placement qualifies as rural or northern early level, claim the credit in Part 5.

	A3 Name of employee(s) <b>450</b>	B3 Salary and wages paid * <b>460</b>	C3 B3 x 15%	D3 Lesser of column C3 and maximum amount ** <b>470</b>
1.				
2.				
3.				
4.				
Credit allocated for employees whose salary and wages were paid by a partnership . . . . .			<b>475</b>	
Total apprentice hiring incentive claimed, total of column D3 including line 475 . . . . .			<b>480</b>	

\* Maximum amount is \$33,333 per employee.

\*\* Maximum amount is \$5,000 multiplied by number of days in the qualifying period of employment divided by 365. If the employee is shared by more than one employer, calculate column D3 as the lesser of C3 and the maximum amount multiplied by A/B.

A = total salary and wages you paid to the qualifying period of employment.

B = total salary and wages paid to the qualifying apprentice for the qualifying period of employment.

If you need more space, attach additional schedules.

**Part 5 – Apprentice hiring incentive (rural or northern early level)**

	A4 Name of employee(s) <b>550</b>	B4 Salary and wages paid * <b>560</b>	C4 B4 x 20%	D4 Lesser of column C4 and maximum amount ** <b>570</b>
1.				
2.				
3.				
4.				
Credit allocated for employees whose salary and wages were paid by a partnership . . . . .			<b>575</b>	
Total apprentice hiring incentive claimed, rural or northern early level, total of column D4 including line 575 . . . . .			<b>580</b>	

\* Maximum amount is \$25,000 per employee.

\*\* Maximum amount is \$5,000 multiplied by number of days in the qualifying period of employment divided by 365. If the employee is shared by more than one employer, calculate column D4 as the lesser of C4 and the maximum amount multiplied by A/B.

A = total salary and wages you paid to the qualifying period of employment.

B = total salary and wages paid to the qualifying apprentice for the qualifying period of employment.

If you need more space, attach additional schedules.

**Part 6 – Journeyperson hiring incentive**

	A5 Name of employee(s) (first two full years of full-time employment only) <b>660</b>	B5 Salary and wages paid * <b>660</b>	C5 B5 x 15%	D5 Lesser of column C5 and maximum amount ** <b>670</b>
1.				
2.				
3.				
4.				
Credit allocated for employees whose salary and wages were paid by a partnership . . . . .			<b>675</b>	
Total journeyperson hiring incentive claimed, total of column D5 including line 675 . . . . .			<b>680</b>	

\* Maximum amount is \$33,333 per employee.

\*\* Maximum amount is \$5,000 multiplied by number of days in the qualifying period of employment divided by 365. If the employee is shared by more than one employer, calculate column D5 as the lesser of C5 and the maximum amount multiplied by A/B.

A = total salary and wages you paid to the qualifying period of employment.

B = total salary and wages paid to the qualifying journeyperson for the qualifying period of employment.

If you need more space, attach additional schedules.

**Part 7 – Manitoba co-op education and apprenticeship tax credit**

Transitional 2015 hiring incentive (amount from line 125) . . . . .	_____	A
Co-op student hiring incentive (amount from line 280) . . . . .	_____	B
Co-op graduate hiring incentive (amount from line 380) . . . . .	_____	C
Apprentice hiring incentive (amount from line 480) . . . . .	_____	D
Apprentice hiring incentive (rural or northern early level) (amount from line 580) . . . . .	_____	E
Journeyperson hiring incentive (amount from line 680) . . . . .	_____	F
<b>Total refundable Manitoba co-op education and apprenticeship tax credit</b> (total of amounts A to F) . . . . .	=====	G
Enter amount G on line 622 of Schedule 5.		

**Part 8 – Calculation of non-refundable credit available for carryforward**

Unused credit at the end of the previous tax year . . . . .			
<b>Deduct:</b> Credit expired after 10 tax years . . . . .	<b>104</b>		
Credit at the beginning of the tax year . . . . .	<b>105</b>		
		▶	
<b>Add:</b> Unused credit transferred on an amalgamation or the wind-up of a subsidiary . . . . .		<b>110</b>	
Total credit available . . . . .			H
<b>Deduct:</b> Credit claimed in the current year* (enter it on line 603 in Part 2 of Schedule 5) . . . . .		<b>160</b>	
<b>Closing balance</b> – total credit available for carryforward . . . . .		<b>200</b>	

\* The credit claimed in the current year should not be more than the Manitoba income tax otherwise payable or amount H, whichever is less.

**Part 9 – Non-refundable credit available for carryforward by year of origin**

You can complete this part to show all the non-refundable credits from previous tax years available for carryforward, by year of origin. This will help you determine the amount of credit that could expire in later years.

	Year of origin			Credit available for carryforward
	Year	Month	Day	
10th previous tax year ending on . . . . .				
9th previous tax year ending on . . . . .				
8th previous tax year ending on . . . . .				
<b>Total</b> (equal to line 200 in Part 8)				

The amount available from the 10th previous tax year will expire after the current tax year. When you file your return for the next year, you will enter the expired amount on line 104 of Schedule 384 for that year.

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