

COMMUNITY ENTERPRISE DEVELOPMENT TAX CREDIT RECEIPT

The Freedom of Information and Protection of Privacy Act ("FIPPA")

Where the Investor is an individual: A copy of this form, including the personal information it contains, is required by law to be provided by the Issuer (hereinafter defined) to the Manitoba Government ("Manitoba") under 5(1) of Regulation 231/2004 to administer the Community Enterprise Development ("CED") tax credit under *The Income Tax Act* (Manitoba) ("ITA"). That regulation provides Manitoba authority to collect your personal information. The personal information in the form will not be used or disclosed by Manitoba for other purposes, unless such use or disclosure is permitted by FIPPA. If you have any questions about the collection of information in this form by Manitoba or for more information regarding this form and FIPPA, please contact the Senior Project Manager at the Financial Analysis Branch of the Department of Growth, Enterprise and Trade, 1010 – 259 Portage Avenue, Winnipeg, MB R3B 3P4, (204) 945-2770.

1. Name of Corporation having issued shares as eligible investments (the "Issuer")	2. Date Ministerial approval to issue shares was given (approval letter)
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3. Other name under which Issuer carries on business

4. Location and mailing address of Issuer's permanent establishment in Manitoba

5. Name of Purchaser (the "Investor")	6. Address of Investor
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7.a Where the Investor is an individual, state social insurance number:	7.b Where the Investor is a corporation, state business number:
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8. Description of shares issued to Investor

Date issued	Class	Number of shares	Price per share	Amount paid for each class
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	\$ _____	\$ _____
Total amount paid for all shares issued to Investor				\$ _____

Shares issued to an individual, or to a qualifying trust of an individual in the first 60 days after the end of the year may be claimed in the prior year. This means that shares issued in 2018 or on, or before, March 1, 2019, may be claimed when an individual files their 2018 income tax return.

9. The amount of the CED tax credit available in respect of the shares issued to the Investor or that would be available if the Investor received no government assistance other than the Small Business Venture Capital tax credit:

\$ _____ (insert the lesser of **(A)** and **(B)** calculated as set out below)

(A) \$27,000

(B) 45% X \$ _____ = \$ _____
(enter the total amount paid from section 8 above) (enter the resulting product)

Note: The maximum tax credit that may be claimed in a taxation year is \$27,000 [ss. 11.8(2) of ITA].

10. Certification of Officer

I, _____ (insert name), the _____ (insert office) of the Issuer, have the authority to issue this receipt on behalf of the Issuer.

The unique serial number of this receipt is # _____.

I certify that the information contained in this receipt is true, correct and complete, and that the receipt has been issued to an eligible investor that or who has made an eligible investment in the Issuer, measured as at the date on which the investment was made.

_____ Signature

_____ Date

Issuer to sign 3 copies of this document. Keep 1 copy, provide 1 copy to the Investor, and submit 1 copy of this receipt to:

Manitoba Growth, Enterprise and Trade
Financial Analysis Branch
1010 – 259 Portage Avenue
Winnipeg Manitoba R3B 3P4
Attention: Senior Project Manager

Telephone: (204) 945-2770
Facsimile: (204) 948-2964
E-mail: fabget@gov.mb.ca
Web Site: <http://www.gov.mb.ca/jec/busdev/financial/cedtc/index.html>