

MANITOBA GREEN ENERGY EQUIPMENT TAX CREDIT WORKSHEET FOR INSTALLATION OF GEOTHERMAL GROUND SOURCE HEATING SYSTEMS

Part 1: Eligibility Criteria - If you answer "yes" to all of the following questions, you are eligible to apply for the Green Energy Equipment Tax Credit.

Did you purchase a geothermal ground source heat pump?	Yes / No
Was the system purchased after April 4, 2007 as indicated on the sales receipt?	Yes / No
Does the heat pump have a full load coefficient as rated by the ISO of: Not less than 3.3 if a closed loop design? OR Not less than 3.6 if an open loop design?	Yes / No
Is the heat pump a water-to-air/brine-to-air as per ISO Standard 13256-1 OR a water-to-water/brine-to-water as per ISO Standard 13256-2	Yes / No
Was the system installed by an accredited installer? (certified by the Manitoba Geothermal Energy Alliance) See reverse for list.	Yes / No
Name of installer (person or company): _____	

Part 2: Eligible Costs

Total Cost of System - (see reverse side for details of what to include and exclude)	(A) \$ _____
Cost of heat pump	(B) \$ _____
Net Cost (A minus B)	(C) \$ _____
Was the geothermal heat pump manufactured by a company in Manitoba? (If you answered "yes", complete Part 3. If you answered "no", complete Part 4.)	Yes / No

Part 3: Tax Credit if Geothermal Heat Pump is Manufactured in Manitoba

Amount "C" from Part 2 _____	x 10% (on or before April 12 th , 2011) x 15% (on or after April 13 th , 2011)	(D) \$ _____
Amount "B" from Part 2 _____	x 5% (on or before April 12 th , 2011) x 7.5% (on or after April 13 th , 2011)	(E) \$ _____
Total tax credit (D plus E)		(F) \$ _____

Individuals – Enter amount F above on form MB479, MB Tax Credits and include it with your T1 individual tax return.
Corporations – Enter amount F above on schedule 5, Tax Calculation-Supplementary and include with your T2 corporate return.

Part 4: Tax Credit if Geothermal Heat Pump is not Manufactured in Manitoba

Amount "C" from Part 2 _____	x 10% (on or before April 12 th , 2011) x 15% (on or after April 13 th , 2011)	(G) \$ _____
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Individuals – Enter amount G above on form MB479, MB Tax Credits and include it with your T1 individual tax return.
Corporations – Enter amount G above on schedule 5, Tax Calculation-Supplementary and include with your T2 corporate return.

**GREEN ENERGY EQUIPMENT TAX CREDIT
GEOTHERMAL GROUND SOURCE HEAT PUMP SYSTEMS
ADDITIONAL INFORMATION**

Capital cost includes invoiced costs of the geothermal system, as well as taxes - Manitoba sales tax, federal Goods and Services Tax, excise and customs taxes – and other cost related to acquiring and making the system operational - insurance, freight, installation. The costs must be incurred and paid. Where government assistance is received for purchasing or installing the system, this amount will reduce the amount claimable under the tax credit. This includes tax credits claimed under the 2009 Home Renovation Tax Credit for capital costs associated with a geothermal system. Borrowing costs are not eligible.

Geothermal ground source heating systems have equipment that is or will be used primarily for heating an actively circulated liquid or gas and is part of a ground source heat pump system that meets the standards set by the Canadian Standards Association for the design and installation of earth energy systems, including such equipment that consists of underground piping, energy conversion equipment, energy storage equipment, control equipment, equipment designed to interface with other heating equipment.

The machinery and equipment must be new. Reconditioned or remanufactured machinery or equipment do not qualify for the credit. It is not necessary that a complete heating system qualify for the credit. For example, a qualifying new heat pump that is replacing an existing pump in a geothermal ground source heating system would be eligible for the credit. Additionally, the heat pump itself must have a full load coefficient of performance (as rated in accordance with the International Standards Organization standard 13256-1 for water-to-air and brine-to-air heat pumps, and standard 13256-2 for water-to-water and brine-to-water heat pumps) of not less than 3.3 for a closed loop design, or not less than 3.6 for an open loop design.

The following equipment and property are not eligible for the credit: a building or part of a building, equipment used to heat water for use in a swimming pool, energy equipment that backs up eligible equipment described above, and equipment that distributes heated air or water in a building.

The system must be installed in Manitoba by an installer certified by the Manitoba Geothermal Energy Alliance Inc., a listing of which is available on the MGEA website <https://www.mgea.ca/>. If the heat pump is manufactured in Manitoba the tax credit is 10% (15% on or after April 13th, 2011) on the other capital costs plus 5% (7.5% on or after April 13th, 2011) of the cost of the heat pump. If the heat pump is not manufactured in Manitoba the tax credit is equal to 10% (15% on or after April 13th, 2011) on the other capital costs excluding the costs of the heat pump.

For additional information or assistance on the tax credit, contact:
The Manitoba Tax Assistance Office, Manitoba Finance
809 – 386 Broadway, Winnipeg MB R3C 3R6
Facsimile: 204-948-2263 Telephone: 204-948-2115 Toll free (in MB): 1-800-782-0771
E-mail: tao@gov.mb.ca

For 2009 and forward, the Green Energy Equipment Tax Credit complements any Provincial Grants that may be available for geothermal installations. For additional information on provincial geothermal grants, including a Grant Application Form see: [Manitoba Geothermal Energy Incentive Program](#) or visit www.manitoba.ca.

<p>This worksheet is designed to assist a claimant for the tax credit with determining their eligibility and calculating the amount of the Green Energy Equipment Tax Credit. Where the information in this document does not correspond to the governing legislation and regulation, the latter prevails.</p>
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