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Account

Q. How do I apply for a tax account?

A. To apply for a tax account, you must first sign up for a TAXcess online account that requires you to create a unique user ID and password.

After you login, click on 'Apply for New Tax Account(s)' under the Access Management tab and complete the application. Once the application has been approved, you will receive an e-mail from Manitoba Finance - Taxation Division containing your registration package.

You can access your account using the same user ID and password created during the application process.

After signing in to TAXcess, your Registration/Dealer Licence can be viewed under the Letters Tab. You can then view, file, and pay your tax account(s) online.

Q. I already have a registered tax account. How do I get online access to it?

A. If you already have a tax account(s) that you wish to access online, you must create an online account on TAXcess. This process involves setting up a unique user ID and password.

After signing in, click 'Add Access to Existing Tax Account(s)' under the Access Management tab.

For verification purposes, you will need your 15-digit account number (123456789MT0001) and information from the most recently filed tax return for each tax account that you would like to access online. If no return has been filed yet, enter 0.

NOTE: To gain access to your IFTA account, enter your 9-digit IFTA account number.

IMPORTANT: Each account number is linked to a specific business number. If you have more than one business number, you must create a separate TAXcess account for each one.

Q. What is a business number (BN)?

A. A business number (BN) is a 9-digit number assigned by the Canada Revenue Agency to identify your business. It is used to manage your tax accounts and government program accounts.

The business number is often followed by additional characters that identify specific program accounts. For example:123456789MT0001 → Manitoba tax account

Q. Can I apply online for a tax account if I do not have a Business Number (BN)?

A. Yes. Most legal entities can apply online for a tax account even if they do not have a Business Number. However, corporations are an exception. Corporations must have a Business Number before they can apply online for a tax account.

Q. The business has a U.S. address. How do I enter the postal code?

A. When entering a U.S. postal code, enter the 5-digit ZIP code as it appears on the account followed by -0000. For example, if the ZIP code is 12345, enter it as 12345-0000.

Q. What business taxes can I file online?

A. In TAXcess, you can file all provincial business taxes including Retail Sales Tax (RST), Health and Education Levy (HE Levy), Fuel Tax, Tobacco Tax, International Fuel Tax Agreement (IFTA), Insurance Corporations Tax (ICT), and Corporations Capital Tax (CCT).

Q. What if I forgot my username?

A. If you forgot your username, click ‘Forgot Username’ on the sign-in page. You will be prompted to enter the email address associated with your account. The username will then be emailed to you.

Q. What if I forgot my password?

A. If you forgot your password, click ‘Forgot Password’ on the sign-in page. You will be prompted to answer your security question. Once completed, you will be directed to create a new password.

Q. How do I change my username?

A. Usernames cannot be changed. If you require a different username, you must create a new login and then select ‘Add Access to an Existing Account’ under the Access Management tab. For verification purposes, you will be required to enter your 15-digit account number and information from your most recently filed return. If no return has been filed yet, enter 0.

Q. I have locked myself out of my TAXcess account. How do I get back in?

A. If you have been locked out of your TAXcess account, click ‘Forgot Password’ on the sign-in page and follow the prompts to reset your password

Q. How do I update my email address?

A. After signing into your TAXcess account, click ‘Manage My Profile’ in the top right corner of the homepage. Then click ‘Change Email’ and follow the prompts to update your email address.
NOTE: You will be required to verify your new email address before the change takes effect.

Q. How do I change my business address?

A. Business addresses, including physical and mailing addresses, cannot be changed through your TAXcess account. To request an address change, send a message through your TAXcess account or by email our office.

To send a message, sign in to your account and click ‘More’. Select ‘Send a Message’, then choose the appropriate account type (if applicable) and message type. Follow the prompts to complete and submit your address change request.

NOTE: If you email our office at mbtax@gov.mb.ca, be sure to include your account number / business number (BN).

Q. Can I send correspondence through my TAXcess account?

A. Yes. You can send messages and upload documents through your TAXcess account. After signing in, click ‘More’ and select ‘Send a Message’ under the ‘Messages’ tab. Select the account type, filing period (if applicable), and message type, then enter your message and upload any supporting documents before submitting it.

Q. How do I close my TAXcess account(s)?

A. To close your TAXcess account, sign in and click 'Manage My Profile' in the top right corner of the homepage. Click 'More', then select 'Delete My Profile' under the 'Access Management' section. Enter your password to confirm and submit your request.

NOTE: *Deleting your TAXcess account does not close your tax account with the Manitoba Finance. If you have ceased to operate your business, you must complete the termination form and submit it to our office.*

If you submit the termination form, your TAXcess login(s) will be closed unless outstanding matters are identified.

Q. How do I give access to another user?

A. The other user must create their own TAXcess account by setting up their own login credentials. After signing in, they should click ‘Add Access to an Existing Account’ under the Access Management tab. For verification purposes, they will be required to enter the 15-digit account number and information from the most recently filed return. If no return has been filed, enter 0.

NOTE: To discuss the account with Manitoba Finance or or obtain account information, the user must be authorized on the account. An Authorization form must be submitted to our office before account information can be discussed.

Q. Can I disable two-step verification when logging in to my TAXcess account?

A. Yes. You can disable two-step verification on a trusted device by selecting the ‘Trust this device’ option on the two-step verification page. Once selected, you will not be

asked to complete two-step verification the next time you sign in on that device and can log in using only your password.

Note: If you clear your browser's cache or cookies, the trusted device setting will be removed. You will need to select ‘Trust this device’ again the next time you sign in to disable two-step verification on that device.

Q. How is my information protected?

A. The government of Manitoba takes information protection very seriously. There are multiple layers of security within the application to protect your data. Your access to TAXcess uses SSL – secure socket layer – from your browser to protect any information you submit or view from the TAXcess system. Your account password and secret answer are protected so that even TAXcess administrators cannot access this information.

Payments:

Q. Can I make payments through TAXcess?

A. Yes. You can make online payments through TAXcess for Retail Sales Tax (RST), Health and Education Levy (HE Levy), Fuel Tax, Tobacco Tax, International Fuel Tax Agreement (IFTA), Insurance Corporations Tax (ICT), and Corporations Capital Tax (CCT) by setting up a Pre-Authorized Debit (PAD) agreement in your TAXcess account.

Q. What form of payment can I use on TAXcess?

A. You must have a Canadian bank account. TAXcess accepts Canadian pre-authorized payments from any financial institution registered with the Canadian Payments Association.

Q. Can I pay my tax owing through my financial institution?

A. Yes. You can make payments through your financial institution's bill payment service for Retail Sales Tax (RST), Health and Education Levy (HE Levy), and International Fuel Tax Agreement (IFTA) accounts. To set up your account as a payee, search for one of the following payee names on your financial institution's website:

- Manitoba Retail Sales Tax
- Manitoba HE Levy
- Manitoba IFTA Tax

Some financial institutions may use variations of the above payee names, such as Manitoba RST, MB Retail Sales Tax, or Minister of Finance – MB RST.

For RST and HE Levy accounts, enter your 15-digit account number (BN15) as it appears in your TAXcess account (i.e. 123456789MT0001).

For IFTA accounts, enter the 9-digit account number that appears on your most recently filed IFTA return (i.e. 123456789). Note: Do not include the opening identifier “MB” at the beginning of the account number.

For more information about online bill payments, contact your financial institution.

Q. Can I make a future dated PAD payment?

A. Yes. A PAD payment can be scheduled up to 173 days in advance of the current date.

If you select ‘PAD Payment’ when filing your return, you cannot choose a future payment date. The payment will be processed on the same date the return is filed. If you would like to schedule a payment for a future date, select ‘Pay Later’ when filing your return. Once the return has been submitted, return to the ‘Summary’ page and click ‘Make a Payment’ to schedule a future-dated PAD payment.

Q. Do I have to make payment at the same as I file my return?
A. No. You do not have to make your payment at the same time you file your return. However, the payment must be received by the due date, to avoid penalty and interest charges.

If you choose to make your payment later, select ‘Pay Later’ when filing your return. After submitting your return, return to the summary page and click ‘Make a Payment’. From there, you can schedule a future-dated PAD payment.

Q. How do I add a PAD Payment Source?

A. To add a PAD Payment Source, sign in to your online account, click on ‘More’ and then select ‘Add a PAD Payment Source’ under the Payment and Returns section. You will need your banking information, which can be found on a void cheque, a direct deposit or PAD form available within your online banking, or from your financial institution.

Q. If I make a PAD payment in TAXcess on the due date, will it be processed that same day?

A. Yes. If you make a PAD payment on the due date, it will be processed as of that date. As long as the full payment is made on the due date, no penalty or interest will apply.

Q. Where can I view my previously made payments in TAXcess?

A. You can view your previously made payments in your TAXcess account. After signing in, click ‘More,’ then select ‘Manage Payments and Returns’ under the Payments and Returns section, to view your payment history.

Q. Can I cancel a PAD payment made in error?

A. Yes. You can delete or withdraw a PAD payment in TAXcess as long as it is not processed. After signing in, click ‘More’, then select ‘Search Submissions’ under the Submissions section. Select the payment made in error. On the next page, click ‘Delete’ located at the top right corner of the page then follow the prompts to complete the request.

NOTE: If you selected the PAD payment option when filing your return and later delete the payment, the return will also be deleted. If this occurs, please ensure you re-submit your return.

Returns:

For instructions on how to complete returns – see the relevant section in this document for the tax statute in question.

Q. Can I edit a filed return, and how do I do so?

A. Yes. You can amend a filed return if it was filed within the past two years.

To amend a filed return, click 'More' and select 'Search Submissions' under the Submissions section. On the next page, select the return you submitted and click 'Continue Editing' in the upper-right corner of the return summary page. Enter the corrected information and re-submit the return.

If the amendment results in an overpayment, the overpaid amount will appear as a credit on your tax account. You may use this credit toward a future return or apply for a refund.

If the amendment results in an underpayment, penalty and interest will be applied to the outstanding balance.

Please note: You may need to update Line 5 (Amount to be Paid) so that it matches the amount on Line 1.

Q. Can I delete a return submitted in error?

A. Yes, you can delete a submitted return up to the time it has not processed. It usually takes 1-2 business days to process a filed return. If your return has not been processed, you may delete the filed return and re-submit a corrected return.

To proceed, you will click on ‘More’ on the Homepage, and then click ‘Search Submissions’ under the Submissions tab. On the next page, select the submitted return and click ‘Delete’ located at the top right corner of the return summary page.

Q. I started filling out a return and saved it to finish later. Now I can't make any changes in it?

A. When you open your saved return, you must click 'Continue Editing' located at the top right corner of the page before you can make any changes.

Retail Sales Tax (RST)

Q. How do I file an RST return?

A. To file an RST return:

1. Sign in to your TAXcess account.
2. On the Summary page, locate your Retail Sales Tax (RST) account and select 'View Returns'. (If you have added the account to your favourites, you can also access it there).
3. On the 'View Returns' page, select 'File Now' for the applicable filing period.
4. On the return:

   Line 1 – Tax Collectable on Sales: enter the amount of RST collected during the filing period.

   Line 2 – Tax Owing on Purchases: is the tax due on the total "fair value" purchase price of any taxable goods or services during the reporting period which were brought into Manitoba, taken from stock, or purchased in Manitoba for your own consumption or for consumption by other persons at your expense or on your behalf on which tax has not been paid.
5. Click 'Next' to continue.
   - Any outstanding balance on the account will be pre-populated.
   - The total amount due will be calculated automatically.
6. Review the return for accuracy.
   - Select 'previous' to make changes, if required.
   - Select 'print' to print a copy of the return.
7. Select 'Submit' to file the return.

Important: To avoid penalty and interest charges, the total amount due must be paid in full by the return due date.

Q. Why have I received a Notice of Assessment?

A. A Notice of Assessment is issued when a return has not been filed for the period shown on the notice. If you have not yet filed the return, you must submit it as soon as possible, even if it is a NIL return (no tax to report). Any balance owing, including any applicable penalty or interest, must also be paid.

When a Notice of Assessment has been issued, the return status will show as ‘Tax Assessed.’ To file a return for a period with a Notice of Assessment, select ‘View Return’ for that filing period, click ‘Change,’ and follow the prompts to complete and submit the return.

Q. I have filed the return, but the assessed amount is still outstanding?

A. It will take 1 to 2 business days for your return to be processed. Once the return and any payment received have been processed, the assessed amount will be reversed, and any applicable penalties and interest will be adjusted based on the actual amount of tax reported on the return.

Q. I have filed my actual figures after an assessment. Why are my penalties still so high?

A. Assessments are subject to additional penalties that are separate from the regular 10% late-filing penalty. These additional penalties increase based on the number of previous assessments issued to the account.

Once your return has been processed, both the regular penalty and any additional assessment penalties will be adjusted based on the actual amount of tax reported on the return.

NOTE: To avoid penalties, ensure your returns are filed by the due date

Health & Post Secondary Education Levy (HE Levy)

Q. How do I file a HE Levy Monthly Return?

A. To file a HE Levy Monthly Return:

1. Sign in to your TAXcess account.
2. On the Summary page, locate your Health and Education Levy (HE Levy) account and select 'View Returns'. (If you have added the account to your favourites, you can also access it there).
3. On the View Returns page, select 'File Now' for the applicable filing period.
4. On the return:
    - Enter the Gross Payroll amount on Line 2.
    - The Year-to-Date (YTD) Payroll amount will be pre-populated.
5. Select 'Next' to continue.
    - The tax payable will be calculated automatically.
    - Any outstanding balance on the account will be pre-populated.
    - The Total Amount Due will be calculated automatically.
6. Review the return for accuracy.
    - Select 'previous' to make changes, if required.

- Select 'print' to print a copy of the return.

7. Select 'Submit' to file the return.

Important: To avoid penalty and interest charges, the total amount due must be paid in full by the return due date.

Q. How do I file a HE Levy Annual Report?

A. To file HE Levy Annual Report:

1. Sign in to your TAXcess account.

NOTE: If your business is part of an associated group, only the company identified as the primary account is allowed to file the annual report.

2. On the Summary page, locate your Health and Education Levy (HE Levy) account and select 'View Returns'. (If you have added the account to your favourites, you can also access it there).

3. On the View Returns page, select 'File Now' beside the HE Levy Annual Report.

4. On the return:

- Enter the total remuneration for the primary account on Line 1.
- If the total remuneration is below the exemption threshold, leave Line 2 - Share of Exemption blank.
- If the total remuneration is above the exemption threshold, enter the applicable exemption threshold amount for the year on Line 2.
- If HE Levy was paid during the year, enter the amount paid on Line 6 - Tax Remitted.
- The system will automatically calculate the tax payable based on the applicable rate.
- If there is a credit you would like refunded, select the "Apply for Refund" box.

5. Review the information for the primary account and select 'Next'.

6. On the next page:

- Enter the total remuneration for any associated companies, if applicable.

- Select 'Next' to continue.

7. Attach any required supporting documents.

- If you selected 'Apply for Refund' for the primary account, you must attach your T4 Summary. The system will not allow you to proceed without it.

8. On the Group Summary Page:

- Enter the Amount of Payment in the Amount to be Paid line
- Enter your estimated remuneration for the following year.

9. On the Annual Summary Page:

- Review the information for accuracy
- Select 'previous' to make changes, if required.
- Select 'print' to print a copy of the return

NOTE: If making a payment please provide payment allocation directions by sending a message under the Notices tab. Select Payment Direction Allocations as the Message Type.

10. Select 'Submit' to file the return.

Q. I am filing the HE Levy Annual Report, but the system is not calculating the tax payable at the correct tax rate. Why is that?

A. The HE Levy Annual Report defaults to the 4.3% tax rate. As you enter the required information and any associated corporations (if applicable), the system automatically recalculates the tax rate based on the information provided and applies the appropriate rate.

Q. A company became associated with us during the year. What do we need to do for HE Levy filing?

A. If a company becomes associated with the primary corporation during the year, you must first notify our office by email. If the associated company is not already registered for HE Levy, it must be registered and linked to the primary account.

As a general rule, Corporations that are associated at any time during a year are generally associated for HE Levy purposes for the full year. The combined remuneration paid by all the entities associated at any time during that year is used to calculate their tax payable and the exemption/notch range, if applicable, they must share for the year. Subsection 3(3.10) of the Act provides relief to the above general rule for a corporation that became associated with one or more corporations, or an associated group, during a year, but only if:

a) the corporation has not been previously associated with any other corporation(s) in that year,

b) in the case where a corporation becomes associated with a group of associated corporations, the group was associated for the entire pre-association period,

c) the corporation is not part of an associated group where other corporations subsequently become associated with the group at different times in that year.

This provision allows corporations that become associated in the above circumstances to split the year into two separate short periods for purposes of calculating the tax payable. That is, in the pre-association period, each corporation, and/or the associated group that has been associated for the entire period, pays the tax based on its remuneration paid in the pre-association period. The newly associated group is required to share the tax payable and the exemption/notch reduction based on the total remuneration paid in the post-association period only. For this purpose, the exemption/notch reduction, if applicable, that the corporations or associated group may claim for the pre-association and post-association periods is prorated in proportion to the number of days in each period over the days in the year.

Q. Our associated companies dissociated during the year. How do we file the HE Levy annual report?

A. You must notify our office of the dissociation so that the associated company can be unlinked from the primary account in TAXcess. This is generally only done upon completion of the annual return.

NOTE: When filing the annual return, select the checkbox indicating that the corporation is no longer associated. On a subsequent screen, TAXcess will prompt you to upload supporting control documentation to support the disassociation.

For HE Levy purposes, two or more corporations that are associated with each other at any time in a year are deemed by subsection 2(3) of the Act to be associated with one another for the entire year.

For example: Corporations A and B were only associated from January 1 to September 1 in the year. Corp. A paid remuneration of $2.3 million for the year ($1.7 million while associated and $.6 million for the balance of the year). Corp. B paid remuneration of $2.3 million for the year ($1.6 million while associated and $.7 million for the balance of the year).

Although the two corporations were not associated for the full year, their combined remuneration for the full year ($2.3M + $2.3M = $4.6M) must be used to calculate the tax payable for that year. The total remuneration paid is in the notch reduction range, and the total tax payable to be shared by the two corporations is:
$4.6M – $2.5M = $2.1M X 4.3% = $90,300

Q. Why does my account show arrears, penalty, and interest after I filed my HE Levy Annual Report by the March 31st due date?

A. The HE Levy Annual Report is due by March 31 for the previous calendar year and is used to reconcile the payroll and tax amounts reported on monthly returns throughout the year.

If the annual report determines that additional tax was owing for a prior reporting period, that tax should have been remitted on the applicable monthly return during the previous calendar year. Although the annual report may be filed by the March 31st due date, any underpaid tax identified through the annual reconciliation is considered overdue if not paid by January 15th and is subject to a 10% penalty and interest from the date the tax should originally have been remitted.

As a result, it is possible to file the annual report on time and still have arrears, penalty, and interest charges if the annual reconciliation identifies tax that should have been paid earlier.

International Fuel Tax Agreement (IFTA)

Q. How do I file an IFTA Return?

A. To file an IFTA return:
1. Sign in to your TAXcess account.

2. On the Summary page, locate your IFTA account and select 'View Returns'. (If you have added the account to your favourites, you can also access it there).

3. On the View Returns page, select 'File Now' beside the IFTA Return.

4. Select the applicable filing period

5. Select the jurisdictions for which you are reporting distance travelled or fuel purchased.

6. Report your taxable kilometres travelled, or fuel purchased outside of Manitoba. Enter the total kilometres, taxable kilometres, and the volume of fuel purchased.

7. On the Jurisdiction Entry page,

- Review the information for accuracy
- Select 'previous' to make changes, if required.

8. On the Calculated Tax Review page:
   - The tax payable will be calculated automatically.
   - Any outstanding balance on the account will be pre-populated.
   - The Total Amount Due will be calculated automatically.
9. Review the return for accuracy.
   - Select 'previous' to make changes, if required.
   - Select 'print' to print a copy of the return.
10. Select 'Submit' to file the return.

Q. How do I obtain a single trip IFTA permit for Manitoba?

A. Manitoba single trip IFTA permit can be purchased from Manitoba Transportation

and Infrastructure Permit Services or through the Manitoba Online Permitting System at MB MOOVES

The fuel tax portion cost of a One Move (Single Trip) Permit is the greater of $18 or 6¢ per kilometre travelled or to be travelled in Manitoba. There may be additional costs, depending on the load being transported into Manitoba.

NOTE: Single-trip permits must be obtained from the IFTA jurisdiction in which you are operating. If you are not from Manitoba, please reach out to the Ministry of Finance for the jurisdiction to request a single trip permit.

For information on permits or for permit service locations visit Manitoba Transportation and Infrastructure

Tobacco Tax

Q. How do I file a T3 Tobacco Tax Return?

A: To file a T3 Tobacco Tax Return:

1. Sign in to your online account.
2. From the Summary Page, select View Returns for your Tobacco Tax account. (If you have added it to your favourites, you can access it from there instead).
3. On the View Returns page, click File Now for the reporting period you want to file.
4. Enter tobacco tax collected on purchases and imports.
    - Report the tax collected on purchases.
    - Report the tax collected on imports.
    - If you have been authorized by the Province to use the Tax Memo System, report those amounts on Line 1.
5. Complete Schedule D (Sales to Manitoba Collectors), if applicable. Include:
    - Tobacco products delivered in Manitoba to Manitoba collectors.
    - Tobacco products delivered to your branch located in another jurisdiction.
6. Complete Schedule E (Deliveries to Another Jurisdiction), if applicable. Include:
    - Tobacco products delivered to another jurisdiction where that jurisdiction's tobacco tax was charged on the invoice.
    - If you are authorized to collect and remit tobacco tax for another jurisdiction and charged that jurisdiction's tax on tobacco products shipped

by common carrier or delivered to that jurisdiction, report those shipments on Schedule E.

7. Complete Schedule F (Returns to Suppliers), if applicable.
   - Report returns to suppliers when a credit note has not yet been issued.
   - If a credit note is received in a later reporting period, do not report it as a negative purchase on Schedule A or B if a credit was already claimed on Schedule F.
8. Note the refund process for exported tobacco products.
   - If both Manitoba tobacco tax and another jurisdiction's tobacco tax were paid on tobacco products exported from Manitoba, the purchaser may apply directly to the Manitoba government for a refund of the Manitoba tobacco tax to avoid double taxation.
9. Prepare and attach supporting schedules.
   - Enter the appropriate schedule letter (D, E, or F) in the box at the top right-hand corner of each schedule (T7 form).
   - Ensure all schedules are fully completed and attached to the return.
10. Review the calculated tax. The system will automatically calculate the Total Tobacco Tax amount.
    - Click Previous to return to earlier screens to make any changes, if required
11. Submit the return.

Q. How do I file a T4 Tobacco Tax Return?

A: To file a T4 Tobacco Tax Return:

1. Sign in to your online account.

   This return to be completed by:

   – out-of-province collectors

   – manufacturers of tobacco products

   – wholesale importers treated as manufacturers

NOTE: Wholesale dealers appointed collectors under The Tobacco Tax Act must use Form T-3.

2. From the Summary Page, select View Returns for your Tobacco Tax account. (If you have added it to your favourites, you can access it from there instead).

3. On the View Returns page, click File Now for the reporting period you want to file.
4. Enter Tobacco tax collected on Sales in line A
5. Enter tobacco tax collected on other sales or deliveries (if applicable)
6. Review Section C for any applicable deductions
7. Prepare and attach supporting schedules
    - Attach the appropriate schedules
    - Ensure all schedules are fully completed and attached to the return.
8. Review the calculated tax. The system will automatically calculate the Total Tobacco Tax amount.
    - Click Previous to return to earlier screens to make any changes, if required
9. Submit the return.

Fuel Tax

Q. How do I file a Fuel tax return?

A. To file a Fuel Tax return:

1. Sign in to your online account.
2. From the Summary Page, select View Returns for your Fuel Tax account. (If you have added it to your favourites, you can access it from there instead).
3. On the View Returns page, click File Now for the reporting period you want to file.
4. Choose how you would like to file your return:
    - Import from Excel, or
    - Enter the return information manually.

Option 1: Import from Excel

1. To obtain the Fuel Tax Return Excel template:
    - Retrieve the Fuel Tax Return Excel template from under the Fuel Tax Account (you would need to go back to the Summary page)
    - Download the Fuel Tax Return Excel template.
1. Complete the template and save it to your computer.

2. Click Import from Excel and upload the completed template.
3. Click Next to proceed through the Return Verification and Return Summary pages.
    - Review the information carefully to ensure it uploaded correctly.
4. If tax is owing:
    - Enter the amount you intend to pay in the Amount Paid box.

Note: Entering an amount in this field does not process a payment. Payment must be made separately.

5. Click Submit to file the return.
    - Click Previous to make changes, if required
    - Click Print to print a copy of the return.

Option 2: Enter Return Information Manually

If you have no activity to report for the filing period:

- Select No Activity During This Reporting Period.
- Continue through the remaining steps to file a nil return.

1. If you are reporting activity:
    - Select the applicable fuel types that you buy and/or sell.
    - A separate page will be displayed for each selected fuel type.
2. Enter the required information in litres.
    - Complete all fillable fields outlined on the page.
    - Select any blue line items to access and complete the corresponding schedules, if applicable.
3. Click Next to proceed through the Return Verification and Return Summary pages.
4. Review the information to ensure it is correct.
5. Click Submit to file the return.
    - Click Previous to make changes.
    - Click Print to print a copy of the return.

Refunds:

Q. I have a credit in my account; how do I apply for a refund?

A. To request a refund of the credit, complete the R.T.6 form - Application for Refund – General Use. The form is also available on the Manitoba Taxation website under Manitoba Tax Forms. Alternatively, you may choose to apply the credit toward your next return payment.

Q. What is the timeline for refund processing?

A. The refund processing time is approximately 6–8 weeks, provided no additional information is required. Once your request is processed and approved, a cheque for the approved amount will be mailed to your mailing address.
NOTE: A $25 administrative fee applies to all refund applications. This amount will be deducted from the claimed refund.

Q. What is the timeline to apply for a refund?

A. You must apply for a refund within two years of the date the RST was paid in error. Any refund claims submitted after this two-year period will not be approved.

Q. Can I claim a deduction, credit, or refund for RST paid on purchases for my business's own use?

A. No. There are no provisions under The Retail Sales Tax Act that allow a deduction, credit, or refund for RST paid on purchases for your business's own use. Unlike the federal Goods and Services Tax (GST), Manitoba RST does not provide input tax credits. Businesses must pay RST on all equipment, supplies, and taxable services purchased for their own use and cannot claim the tax back.

Q. Can I claim RST that was paid on exempt items or purchases for resale?

A. Yes. If you paid RST in error on items purchased for resale or on other exempt purchases, you may recover the tax either by making an internal credit adjustment or submitting an RST refund claim.

NOTE: Internal credit adjustments and refund claims must be made within two years of the date the RST was paid in error.

Q. How do I make an internal credit adjustment?

A. To make an internal credit adjustment, reduce the amount of RST collected by the amount of the credit and report the net amount on Line 1 of your RST return (Tax Collectable on Sales).
Example:

If you have $400 of RST collectable on sales for the reporting period, and $100 of RST paid in error, report $300 on Line 1 of your return.

If the credit is greater than the amount of Tax Collectable on Sales for the reporting period, report “Nil” on Line 1 of the return. You may continue to reduce the amount of Tax Collectable on Sales on subsequent returns until the full credit has been recovered.

NOTE: Supporting documentation is not required when filing your return but must be retained for audit purposes.

Q. Can I claim a credit for RST remitted on a bad debt?

A. Yes. Vendors may claim a credit for the RST portion of a receivable that has been written off as uncollectable by making an internal credit adjustment.

Example:

Taxable Item: $5,000

GST: $250

RST: $350

Total: $5,600

The $350 RST is reported and remitted. But the vendor only collects $4,000 and subsequently writes off the balance of $1,600 as a bad debt. The RST credit adjustment would be calculated as:

$1,600 ÷ $5,600 × $350 = $100

If the vendor subsequently recovers all or part of an amount that was previously written off, the corresponding RST credit adjustment previously claimed must be repaid on the next RST return.

NOTE: Claims must be made within two years of the date the amount was written off.

Clearance Certificate(s):

Q. I have sold my business; do I need to obtain a Clearance Certificate?

A. If you sold the assets of your business, you must obtain a Clearance Certificate from Manitoba Taxation to confirm that there is no outstanding tax liability. To apply for a Clearance Certificate, complete the Bulk sale application form and submit it to our office. There is no fee for a Clearance Certificate.

NOTE: If you have sold the shares of your business, you do not need to apply for a Clearance Certificate.

Q. The business sold is not registered with Manitoba Taxation. Do I still need to apply for a Clearance Certificate?

A. Yes, if the vendor has sold the business assets and has ceased to operate the business, they are required to obtain a Bulk Sale Clearance Certificate, even if the business did not have a tax account.

Q. What is the difference between an Account status letter and a Clearance Certificate?

A. A Bulk Sale Clearance Certificate is required when a business sells its assets and the seller stops operating the business in Manitoba. It confirms that there are no outstanding tax liabilities related to the sale.

An Account Status Letter confirms whether a registrant has filed tax returns and made remittances up to the date of the letter. However, it does not confirm whether the seller has any outstanding tax debt and is not a substitute for a Bulk Sale Clearance Certificate.

To request for an Account status letter, please email the account information to mbtax@gov.mb.ca

Q. I completed a project in Manitoba. How do I obtain a Contractor's Clearance Certificate?

A. If you are an out-of-province contractor who completed a project in Manitoba, you would need to obtain a Clearance Certificate from Manitoba Taxation.

The Taxation Division's Contractor Desk Audit section will review the information provided to ensure that all applicable provincial taxes were correctly applied and paid.

Once the review is complete, a contractor clearance letter will be issued to advise the principal that Manitoba Taxation is satisfied that all provincial tax obligations related to the contract have been met. There is no fee to obtain a contractor clearance letter.

To apply for a contractor's clearance certificate, please complete the Non-Resident Contractor form and submit it to our office.

Q. Are there fees to obtain a Clearance Certificate?

A. No. There is no fee to obtain a Clearance Certificate from Manitoba Finance, Taxation Division.

Q. I purchased a business; do I have to pay RST on the total purchase price?

A. The buyer is required to pay RST only on the portion of the purchase price that is allocated to taxable tangible assets included in the sale.

As the seller is ceasing to carry on business in Manitoba, they do not collect RST on the sale of taxable assets. The buyer must self-assess and remit the RST on the taxable assets by completing the Casual Purchaser's Return. The completed return and

remittance must be submitted to our office before the 20th of the month following the purchase.

NOTE: The RST on the purchased vehicles would be remitted directly to Manitoba Public Insurance (MPI) at the time of vehicle registration.

Liquor & Cannabis License:

Q. My business just received its liquor license. Do I need to register for a Retail Sales Tax (RST) account?

A. Yes. If your business has been issued a liquor license, you must register for a Retail Sales tax (RST) account to collect and remit RST on your liquor sales.

Registered vendors can purchase taxable goods for resale RST exempt by quoting their seven-digit RST exemption number.

NOTE: The $30,000 small business threshold does not apply to liquor sales

Q. My business just received a cannabis license. Do I need to register for a Retail Sales Tax (RST) account?

A. If your business sells medical cannabis or any other taxable goods, you must register for a Retail Sales tax (RST) account to collect and remit RST on taxable sales. Registered vendors can purchase taxable goods for resale RST exempt by quoting their seven-digit RST exemption number.
NOTE: Recreational cannabis is not subject to RST. The $30,000 small business threshold does not apply to taxable cannabis sales.

First Nations Exemptions:

Q. Are all First Nations individuals and entities exempt from paying RST?

A. The tax exemption is only applicable to First Nations individuals with a valid status card or Temporary Confirmation of Registration Document (TCRD), unincorporated band empowered entities, tribal councils, and partnerships where First Nations individuals, bands, unincorporated band empowered entities and unincorporated tribal councils hold 95% or more of the partnership interests.
NOTE: *The exemption is not applicable to Métis, Inuit, non-status First Nations* individuals o*r corporations.*

Q. Can a First Nations individual with a valid status card receive an RST exemption, if they are not located on a reserve?

A. The RST exemption for First Nations is only applicable to eligible First Nations individuals, bands, and band empowered entities when they take possession of taxable goods or services on reserve land (including urban reserves).

Q. How does the RST exemption apply to leased taxable goods?

A. In the case of a lease, the lessee must reside on a reserve and provide a valid Status Card or valid TCRD. The sales invoice must also include the individual's or band's reserve address. Otherwise, tax must be charged.
If the lessee moves off the reserve before the lease period ends, RST must be charged on the remaining portion of the lease.

Q. What documents does a vendor need to substantiate a First Nations Exemption?

A. The First Nations individual must present a valid Status card or valid TCRD to the sales associate. If the Status Card is expired, or if a TCRD is presented, the individual must also provide additional government-issued photo identification that matches the name on the Status Card or TCRD. Acceptable photo identification includes a driver's licence or a passport.

If the vendor has a point-of-sale (POS) system, the sales receipt must include the First Nations individual's name, Registration (Status) number and signature. If the purchaser is a band, the receipt must also include the band name and band number.

If taxable goods are delivered to a reserve, the vendor must keep a copy of the invoice showing the method of delivery and the reserve address to which the goods were delivered.

Q. Is the First Nations exemption is also applicable to First Nation individuals from Unites States who have a valid Status Card?

A. No. The exemption is only applicable to Canadian First Nations individuals who possess either a valid Status Card or TCRD.

Audit:

Q. Why was my business selected for an Audit?

A. Taxpayers may be randomly selected for audit or may be chosen based on risk, projects or information suggesting potential non-compliance. Occasionally, audits are performed as part of a refund claim review or Bulk sale review to ensure that all taxes due to the province have been paid before the refund claim is processed.

Q. What is the general audit period?

A. The Taxation Division generally maintains a 6-year audit period; however, by policy the audit period for specific areas of an RST audit may be limited to 4 or 2 years where the preliminary audit findings indicate that the business is in compliance with the tax statutes.

NOTE: *An audit period may be extended in situations where fraud has been detected and/or trust funds have not been remitted. If a business has operated for a period that is less than the usual audit period, the audit will initiate from the date the business commenced*.

Q. Will the Audit be performed during the business hours?

A. All audits are generally performed during regular working hours. The tax officer will make every effort to ensure that the taxpayer's regular operations are disrupted as little as possible and that the audit is completed as quickly as possible. The taxpayer's cooperation with the tax officer will help expedite the audit and minimize disruption.

Q. What if I don't agree with the tax assessment resulting from an audit?

A. If you disagree with a tax finding that has resulted from an audit, there is an appeal procedure outlined on the Notice of Assessment that must be completed in writing within 90 days of the date of the assessment. The filing of an Appeal does not affect the due date for payment of the total amount due. See Notice of Assessment for more information.

Q. What is an approximate timeline for the audit process?

A. The amount of time it takes to complete an audit depends on several factors, including the size and complexity of the business, and availability of records. Well-kept records and timely responses to requests for information will help reduce the time needed to complete the audit.

Q. How long I should keep my records from previous fiscal years?

A. Records must be maintained for 6 years, plus the current fiscal year. Businesses are required to maintain adequate records, books of account and documents for audit purposes. Records may be kept in paper, electronic format.

Q. Can I make an Audit payment through my TAXcess account?

A. Yes. You can make an audit payment through your TAXcess account. To make a payment, sign in to your account and click 'Make a Payment' under the applicable tax account. Enter the payment amount and follow the prompts to complete the payment.

Primary Caregiver Tax Credit (PCTC):

Q. How do I register or renew for the Primary Caregiver Tax Credit?

A. Click on the 'Apply for the First Time / Submit Renewal link'. First-time applicants can complete and submit an online application. For renewals, follow the prompts to renew an existing application.

Q. I have applied and been asked to submit additional information; how can I do this?

A. You can attach any additional information that was requested to your application by clicking on the Submit Supporting Documents link.

Q. How long it will take to process my PCTC request?

A. It usually takes approximately 10 business days to process PCTC requests. The approval letter will be sent via email.

Please note that processing times increase significantly during tax season due to the volume of applications received.

Q. I started an application and chose to save and finish it later; how do I access my saved application?

A. You can access your saved application by clicking on the Find Saved Request link. You can then access your pending application for review.

Q. Can I retrieve my Approval letter from the TAXcess portal?

A. Yes. You can retrieve your approval letter from the TAXcess portal using the Verify Eligibility Details link.

Q. I have submitted my Primary Caregiver application, but I am not able to check the Registration status?

A. The registration status will be available once your application is reviewed. Please check again in 2-3 business days.

Q. I have some privacy concerns about entering my social insurance number online?

A. The Government of Manitoba takes information protection very seriously. There are multiple layers of security within the application to protect your data. Your access to TAXcess uses SSL (Secure Socket Layer) from your browser to protect any information you submit or view in the TAXcess system.

Q. I provided care for less than 90 days; can I still apply for PCTC?

A. No. To be eligible for the Primary Caregiver Tax Credit, caregiving must be provided for longer than 90 days during a calendar year.

Q. Can two caregivers apply for the same care recipient?

A. Yes. Two caregivers can apply for the same care recipient, as long as they provided care at different times and their caregiving periods do not overlap.

The first caregiver must include an end date in their application. If no end date is provided, the system will assume the caregiving periods overlap, and the second application will be denied.

If the first caregiver has already been approved and did not enter an end date, they must contact our office to report the date they stopped providing care. Once this information is updated, the second caregiver may apply for the Primary Caregiver Tax Credit.

Q. If the Primary caregiver is changed, can the care recipient apply to change the information?

A. No, the updated information must be provided by the primary caregiver directly to our office for any changes to be made.

The information can be updated and submitted to our office by using the following link

Q. I provide care to a recipient who resides on a reserve, am I qualified to apply for the Primary Caregiver credit?

A. To qualify for the Primary Caregiver Tax Credit, you need to reside in an area under the jurisdiction of a Regional Health Authority. Healthcare provided to persons living on a First Nations Reserve is administered through the federal government and therefore does not qualify.