# Manitoba

# Manitoba Credits

**MB479**
T1 General – 2012

Complete this form, and **attach a copy** to your return if you were a resident of Manitoba at the end of the year.

## Family income

|  | Column 1<br>You | | | Column 2<br>Your spouse or<br>common-law<br>partner | | |
|---|---|---|---|---|---|---|
| Net income amount from line 236 of the return | | | **1** | | | **1** |
| Total of universal child care benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included on line 232) | + | | **2** | + | | **2** |
| Add lines 1 and 2. | = | | **3** | = | | **3** |
| Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return) | − | | **4** | − | | **4** |
| Line 3 minus line 4 (if negative, enter "0") | = | | **5** | = | | **5** |
| Add the amounts from line 5 in column 1 and column 2 (if applicable). **Family income** | | | | | | **6** |

**If**, at the end of the year, you and your spouse or common-law partner occupied separate principal residences for medical reasons, **do not complete lines 1 to 5 of column 2.**

**6089**

Enter his or her address in the area beside box 6089.

## Personal tax credit (read pages 7, 8, and 9 in the forms book)

| | | | |
|---|---|---|---|
| Basic credit | | 195 00 | **7** |
| Age credit for self (if you were 65 years of age or older at the end of the year) claim $113 | | + | **8** |
| Basic credit for spouse or common-law partner claim $195 | | | **9** |
| Age credit for spouse or common-law partner (65 years of age or older at the end of the year) claim $113 | + | | **10** |
| Disability credit for spouse or common-law partner claim $113 | + | | **11** |
| Add lines 9, 10, and 11. **6090** = ▶ | | + | **12** |
| Credit for an eligible dependant claimed on line 5816 of Form MB428 claim $195 | | + | **13** |
| Disability credit for self or for a dependant other than your spouse or common-law partner Number of disability claims **6095** × $113 = | | + | **14** |
| Credit for disabled dependants born in 1994 or earlier Number of disabled dependants **6097** × $62 = | | + | **15** |
| Credit for dependent children born in 1994 or later Number of dependent children **6099** × $26 = | | + | **16** |
| Add the amounts on lines 7, 8, and 12 to 16. Total credits **6105** = | | | **17** |
| Amount from line 6 × 1% = | | − | **18** |
| Line 17 minus line 18 (if negative, enter "0") Enter this amount on line 43. **Personal tax credit** = | | | **19** |

If you are not claiming the education property tax credit or the school tax credit for homeowners, enter "0" on line 42 of this form, and continue on line 44.

**Continue on the next page.** ➤

## Education property tax credit (read pages 9, 10, and 11 in the forms book)

**If you are claiming rent and/or property taxes for the education property tax credit, you must complete the following chart, "Declaration for the education property tax credit."**

The *Income Tax Act* of Manitoba allows only one education property tax credit per residence. If you shared accommodation with one or more individuals, only one of you can claim an education property tax credit for that residence for the time you were sharing.

**Declaration for the education property tax credit** (If you need more space, attach a separate sheet of paper.)

By signing my return, I declare the following information about my principal residence(s) in Manitoba during 2012:

| Address | No. of months resident in 2012 | Rent and/or property tax paid for 2012 | Name of any individual(s) who shared accommodation with you in 2012* | Name of landlord or municipality to whom payment was made | Roll number (for homeowners only) |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |

**\*Note**: other than your spouse or common-law partner and/or dependent children

| | | | | | |
|---|---|---|---|---|---|
| Total rent paid in Manitoba for 2012 | **6110** | | × 20% = | | **20** |
| Net property tax paid in Manitoba for 2012 (the part that applies to your principal residence only) | | **6112** + | | | **21** |
| Manitoba education property tax credit advance received on your property tax statement or by application | **(if not received, enter "0")** | **6114** + | | | **22** |
| Add lines 20, 21, and 22. | | **6116** = | | | **23** |
| Base amount | | − | | 250 00 | **24** |
| Occupancy cost: Line 23 minus line 24 (if negative, enter "0") | | = | | | **25** |

Complete lines 26 to 28 only if you were 65 years of age or older at the end of the year.
If you were under 65 years of age at the end of the year, enter $700 on line 29, and continue on line 30.

| | | | |
|---|---|---|---|
| Basic credit for individuals 65 years of age or older | | 1,025 00 | **26** |
| Amount from line 6 | × 1% = | − | **27** |
| Line 26 minus line 27 | | = | **28** |

If you are **65 years of age or older**, enter $700 or the amount from line 28, whichever is **greater**.
If you are **under 65 years of age**, enter $700. — **29**

| | | |
|---|---|---|
| Enter the amount from line 25 or line 29, whichever is **less**. | | **30** |
| Enter the amount of Manitoba education property tax credit advance received (from line 22). | − | **31** |
| Line 30 minus line 31 (if negative, enter "0") **Education property tax credit** | = | **32** |

**Tenants**: If you were a tenant of at least 55 years of age at the end of the year and your family income (line 6) is less than $23,800 and you do not live in subsidized housing, you may qualify for a school tax credit. For more information, read the note in "School tax credit for homeowners" on page 11 in the forms book.

## School tax credit for homeowners (read page 11 in the forms book)

Complete lines 33 to 38 only if you were a **homeowner** of at least 55 years of age at the end of the year and your family income (line 6) is less than $23,800. Otherwise, enter "0" on line 38, and continue on line 39.

If the amount on line 6 is less than $15,100, enter $175 on line 33.
If it is between $15,100 and $23,800, enter the amount that corresponds to your family income from the table on page 14 of the forms book. **6120** — **33**

School tax assessed in Manitoba for 2012 (the part that applies to your principal residence only) **6122** minus $160 = — **34**

| | | |
|---|---|---|
| Occupancy cost: Enter the amount from line 25. | | **35** |
| Enter the amount from line 30. | − | **36** |
| Line 35 minus line 36 | = ▶ | **37** |

| | | |
|---|---|---|
| Enter the amount from line 33, 34, or 37, whichever is **less**. **School tax credit for homeowners** | **6124** + | **38** |
| Add lines 32 and 38. | = | **39** |

**Continue on the next page.** ➔

5007-TC

| | | |
|---|---|---|
| Enter the amount from line 39 on the previous page. | | **40** |
| | | |
| RentAid benefit received | 6126 − | **41** |
| Line 40 minus line 41 (if negative, enter "0") **Net education property and school tax credits for homeowners** | = | **42** |
| Enter your **personal tax credit** (from line 19). | + | **43** |
| Add lines 42 and 43. | = | **44** |
| If you or your spouse or common-law partner received provincial or municipal **social assistance** in 2012, enter the number shown in box 14 of your T5007 slip or that of your spouse or common-law partner, whichever is **less**. Otherwise, leave this line blank. | 6130 × | **•45** |
| If you have entered a number on line 45, multiply line 44 by line 45. Otherwise, enter the amount from line 44. | = | **46** |
| Enter your primary caregiver tax credit (use worksheet below). | 6125 + | **•47** |
| Add lines 46 and 47. | = | **48** |
| Advance tuition fee income tax rebate:<br>Eligible tuition fees  6145  × 5% = (maximum $500) | + | **49** |
| Add lines 48 and 49. | = | **50** |
| Fertility treatment tax credit:<br>Eligible medical expenses for fertility treatments  6146  × 40% = (maximum $8,000) | + | **51** |
| Add lines 50 and 51. | = | **52** |
| Enter your co-op education and apprenticeship tax credit from Slip T2CEATC (MAN.). | 6131 + | **•53** |
| Add lines 52 and 53. | = | **54** |
| Enter your odour-control tax credit from Form T4164. | 6134 + | **•55** |
| Add lines 54 and 55. | = | **56** |
| Nutrient management tax credit<br>Eligible nutrient management equipment expenditures  6136  × 10% = | + | **57** |
| Add lines 56 and 57. | = | **58** |
| Green energy equipment tax credit (purchaser)  6138 | **•59** | |
| Green energy equipment tax credit (manufacturer)  6139 + | **•60** | |
| Add lines 59 and 60.  = ▶ | + | **61** |
| Add lines 58 and 61. | = | **62** |
| Enter your book publishing tax credit from Form T1299. | 6143 + | **•63** |
| Add lines 62 and 63. | = | **64** |
| Cultural industries printing tax credit | 6148 + | **•65** |
| Add lines 64 and 65.<br>Enter the result on line 479 of your return.  **Manitoba credits** | = | **66** |

---

## Worksheet

### Line 47 – Primary caregiver tax credit

Enter the details of each qualifying care recipient from your 2012 primary caregiver's log.

| Name of care recipient #1 | Enter the creditable number of days in the period from your log. $\frac{\quad\quad}{365}$ × $1,275 = | |
| Name of care recipient #2 | Enter the creditable number of days in the period from your log. $\frac{\quad\quad}{365}$ × $1,275 = | + |
| Name of care recipient #3 | Enter the creditable number of days in the period from your log. $\frac{\quad\quad}{365}$ × $1,275 = | + |
| Add the amounts for each care recipient.<br>Enter the total amount on line 47. | **Primary caregiver tax credit** | = |