



# Manitoba Credits

**MB479**

T1 General – 2016

 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 |   |
|--|----------------------|---|---|
| Enter the net income amount from line 236 of the return.   |                      |   | 1 |
| Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)    | +                    | +   | 2 |
| Add lines 1 and 2.   | =                    | =   | 3 |
| Total of the UCCB income (line 117 of the return) and RDSP income (line 125 of the return)   | -                    | -   | 4 |
| Line 3 minus line 4 (if negative, enter "0")   | =                    | =   | 5 |
| Add the amounts from line 5 in column 1 and column 2 (if applicable).  | <b>Family income</b> |   | 6 |
| <b>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.</b> | <b>6089</b>          |   |   |
| Enter his or her address in the area beside box 6089.  |                      |   |   |

## Personal tax credit (read pages 9 and 10 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.  | <b>6090</b> =                             |                             | ▶ +    | 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 <b>6095</b>   | × \$113 =                   | +      | 14 |
| Credit for disabled dependants born in 1998 or earlier  | Number of disabled dependants <b>6097</b> | × \$62 =                    | +      | 15 |
| Credit for dependent children born in 1998 or later   | Number of dependent children <b>6099</b>  | × \$26 =                    | +      | 16 |
| Add the amounts on lines 7, 8, and 12 to 16.  |   | Total credits <b>6105</b> = |        | 17 |
| Enter the amount from line 6.   |   | × 1% =                      | -      | 18 |
| Line 17 minus line 18 (if negative, enter "0")  |   |                             |        |    |
| Enter this amount on line 57.   | <b>Personal tax credit</b>                |                             | =      | 19 |

 If you are not claiming the education property tax credit, the seniors' school tax rebate, and the school tax credit for homeowners, enter "0" on line 56 of this form and continue on line 57. **Otherwise, continue on the next page.**
**Continue on the next page.**

**Education property tax credit** (read pages 11, 12, and 13 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.

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 2016:

| Address | No. of months resident in 2016 | Rent and/or property tax paid for 2016 | Name of any individual(s) who shared accommodation with you in 2016* | 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 2016   | <b>6110</b>                              | × 20% = |        | <b>20</b> |
| Net property tax paid in Manitoba for 2016 (the part that applies to your principal residence only)      | <b>6112</b>                              | +       |        | <b>21</b> |
| Manitoba education property tax credit advance received on your property tax statement or by application | (if not received, enter "0") <b>6114</b> | +       |        | <b>22</b> |
| Add lines 20, 21, and 22.  | <b>6116</b>                              | =       |        | <b>23</b> |
| Base amount  |  | -       | 250.00 | <b>24</b> |
| Occupancy cost: line 23 minus line 24 (if negative, enter "0")   |  | =       |        | <b>25</b> |

Complete lines 26 to 28 only if you or your spouse or common-law partner were **65 years of age or older** at the end of the year. If both of 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 |  |        | 1,100.00 | <b>26</b> |
| Enter the amount from line 6.                         |  | × 1% = | -        | <b>27</b> |
| Line 26 minus line 27                                 |  | =      |          | <b>28</b> |

If you or your spouse or common-law partner were **65 years of age or older** at the end of the year, enter \$700 or the amount from line 28, whichever is **greater**. If both of you were **under 65 years of age** at the end of the year, enter \$700.

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

**Seniors' school tax rebate** (read pages 13 and 14 in the forms book)

Complete lines 33 to 41 only if you or your spouse or common-law partner were a **homeowner of 65 years of age or older** at the end of the year and your family income (line 6) is less than \$63,500. Otherwise, enter "0" on line 41 and continue on line 42. The person who is claiming the education property tax credit (line 32) must also be the person who claims the seniors' school tax rebate.

School taxes assessed in Manitoba for 2016 (the part that applied to your principal residence only). If applicable, include the community revitalization levy amounts in lieu of school taxes from your municipal property tax statement.

|  |                 |   |  |           |
|--|-----------------|---|--|-----------|
| Enter the amount from line 30.                 | <b>6106</b>     |   |  | <b>33</b> |
| Line 33 minus line 34 (if negative, enter "0") |                 | - |  | <b>34</b> |
|  | (maximum \$470) | = |  | <b>35</b> |

|  |                                   |   |           |           |
|--|-----------------------------------|---|-----------|-----------|
| Family income: Enter the amount from line 6.   |                                   |   |           | <b>36</b> |
| Base amount                                    |                                   | - | 40,000.00 | <b>37</b> |
| Line 36 minus line 37 (if negative, enter "0") |                                   | = |           | <b>38</b> |
| Applicable rate                                |                                   | × | 2%        | <b>39</b> |
| Multiply line 38 by line 39.                   |                                   | = |           | <b>40</b> |
| Line 35 minus line 40 (if negative, enter "0") | <b>Seniors' school tax rebate</b> | = |           | <b>41</b> |
| Add lines 32 and 41.                           |                                   | = |           | <b>42</b> |

Continue on the next page.

Enter the amount from line 42 on the previous page.

43

**Tenants:** If you were a tenant of **55 years of age or older** at the end of the year, 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 14 in the forms book.

### School tax credit for homeowners (read page 14 in the forms book)

Complete lines 44 to 53 only if you or your spouse or common-law partner were a **homeowner of 55 years of age or older** at the end of the year and your family income (line 6) is less than \$23,800. Otherwise, enter "0" on line 53 and continue on line 54. The person who is claiming the education property tax credit (line 32) must also be the person who claims the school tax credit for homeowners.

If the amount on line 6 is less than \$15,100, enter \$175 on line 44.

If it is between \$15,100 and \$23,800, enter the amount that corresponds to your family income from the table on page 18 of the forms book.

|   |             |        |       |                   |    |
|---|-------------|--------|-------|-------------------|----|
|   | <b>6120</b> |        |       |                   | 44 |
| School taxes assessed in Manitoba for 2016<br>(the part that applied to your principal residence only)  | <b>6122</b> |        |       |                   | 45 |
| Base amount   | -           | 160,00 |       |                   | 46 |
| Line 45 minus line 46 (if negative, enter "0")  | =           |        |       |                   | 47 |
| Enter the amount from line 41.  | -           |        |       |                   | 48 |
| Line 47 minus line 48 (if negative, enter "0")  | =           |        |       |                   | 49 |
| Occupancy cost: Enter the amount from line 25.  |             |        |       |                   | 50 |
| Enter the amount from line 30.  | -           |        |       |                   | 51 |
| Line 50 minus line 51 (if negative, enter "0")  | =           |        |       |                   | 52 |
| Enter the amount from line 44, 49, or 52, whichever is the <b>least</b> .   |             |        |       |                   | 53 |
| <b>School tax credit for homeowners</b>   | <b>6124</b> | +      |       |                   | 54 |
| Add lines 43 and 53.  |             | =      |       |                   | 55 |
| Total Rent Assist benefits received   | <b>6126</b> | -      |       |                   | 56 |
| Line 54 minus line 55 (if negative, enter "0")  |             | =      |       |                   | 57 |
| Enter your <b>personal tax credit</b> from line 19.   |             | +      |       |                   | 58 |
| Add lines 56 and 57.  |             | =      |       |                   | 59 |
| If you or your spouse or common-law partner received <b>social assistance</b> in 2016, enter the fraction shown in box 14 of your T5007 slip or that of your spouse or common-law partner, whichever is <b>less</b> . Otherwise, leave this line blank. | <b>6130</b> | x      |       |                   | 60 |
| If you entered a fraction on line 59, multiply line 58 by line 59.<br>Otherwise, enter the amount from line 58.   |             | =      |       |                   | 61 |
| Enter your primary caregiver tax credit (use the worksheet below).  | <b>6125</b> | +      |       |                   | 62 |
| Add lines 60 and 61.  |             | =      |       |                   | 63 |
| Advance tuition fee income tax rebate:  |             |        |       |                   | 64 |
| Eligible tuition fees   | <b>6145</b> | x      | 5% =  | (maximum \$500)   | 65 |
| Add lines 62 and 63.  |             | =      |       |                   | 66 |
| Fertility treatment tax credit:   |             |        |       |                   | 67 |
| Eligible medical expenses for fertility treatments  | <b>6146</b> | x      | 40% = | (maximum \$8,000) | 68 |
| Add lines 64 and 65.  |             | =      |       |                   | 69 |
| Paid work experience tax credit   | <b>6131</b> | +      |       |                   | 70 |
| Add lines 66 and 67.  |             | =      |       |                   | 71 |
| Enter your odour-control tax credit from Form T4164.  | <b>6134</b> | +      |       |                   | 72 |
| Add lines 68 and 69.  |             | =      |       |                   | 73 |
| Nutrient management tax credit:   |             |        |       |                   | 74 |
| Eligible nutrient management equipment expenditures   | <b>6136</b> | x      | 10% = |                   | 75 |
| Add lines 70 and 71.  |             | =      |       |                   | 76 |

Continue on the next page.

|   |      |   |   |                         |     |
|---|------|---|---|-------------------------|-----|
| Enter the amount from line 72 on the previous page.   |      |   |   |                         | 73  |
| Green energy equipment tax credit (purchaser)   | 6138 |   |   | •74                     |     |
| Green energy equipment tax credit (manufacturer)  | 6139 | + |   | •75                     |     |
| Add lines 74 and 75.  | =    |   | ▶ | +                       | 76  |
| Add lines 73 and 76.  |      |   |   | =                       | 77  |
| Enter your book publishing tax credit from Form T1299.  |      |   |   | 6143                    | •78 |
| Add lines 77 and 78.  |      |   |   | =                       | 79  |
| Cultural industries printing tax credit   |      |   |   | 6148                    | •80 |
| Add lines 79 and 80.  |      |   |   | =                       | 81  |
| Enter your Manitoba community enterprise development tax credit from line 4 of Form T1256. (maximum \$27,000) |      |   |   | 6135                    | •82 |
| Add lines 81 and 82.  |      |   |   | =                       | 83  |
| Enter your Manitoba employee share purchase tax credit from line 6 of Form T1256-2. (maximum \$27,000)        |      |   |   | 6137                    | •84 |
| Add lines 83 and 84.  |      |   |   |                         |     |
| Enter the result on line 479 of your return.  |      |   |   | <b>Manitoba credits</b> | 85  |

## Worksheet

### Line 61 – Primary caregiver tax credit

Enter the details of each qualifying care recipient from your 2016 Primary Caregiver's Log.

|  |  |       |   |                                     |   |       |
|--|--|-------|---|-------------------------------------|---|-------|
| <b>Name of care recipient #1</b>   | Enter the creditable number of days in the period from your log. | _____ | × | \$1,400                             | = | _____ |
|  |  | 365   |   |                                     |   |       |
| <b>Name of care recipient #2</b>   | Enter the creditable number of days in the period from your log. | _____ | × | \$1,400                             | = | +     |
|  |  | 365   |   |                                     |   |       |
| <b>Name of care recipient #3</b>   | Enter the creditable number of days in the period from your log. | _____ | × | \$1,400                             | = | +     |
|  |  | 365   |   |                                     |   |       |
| Add the amounts for each care recipient.<br>Enter the total amount on line 61. |  |       |   |                                     |   |       |
|  |  |       |   | <b>Primary caregiver tax credit</b> | = | _____ |

See the privacy notice on your return.