Manitoba

Manitoba Tuition Fee Income Tax Rebate

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when completed

Complete this form to calculate your Manitoba tuition fee income tax rebate. You can claim this rebate if you were a resident of Manitoba at the end of the year and you graduated after 2006.

Eligible tuition fees are tuition fees for which you were entitled to claim the federal tuition amount after 2003 and up to the date you graduated.

You must make your initial claim no later than 10 years from the year that you **first** graduated.

The rebate earned in the year is used to reduce your Manitoba tax payable for that year.

If you are filing online, keep all your documents in case we ask to see them at a later date. **If you are filing a paper return, attach this form.**

Tax year ▶ 2017

Part 1 – Information about your claim

Complete this part only if you are claiming eligible tuition fees for a graduation that you have not previously claimed.

Enter the last two digits of the year that you graduated.	6084	
If you graduated from an institution outside Manitoba, tick this box.	6088	☐

Part 2 – Manitoba tuition fee income tax rebate for 2017

Enter the **cumulative tuition fees** amount from your 2016 notice of assessment or notice of reassessment. If this is the first year that you are claiming the Manitoba tuition fee income tax rebate, enter "0".				1
Enter the **eligible tuition fees** amount paid after December 31, 2003, that you have not claimed on a previous Form T1005, related to the year of graduation entered on line 6084.	6087	+		2
Add lines 1 and 2.		=		3
Applicable rate		×	10%	4
Multiply line 3 by line 4. **(annual maximum $500)**		=		5
Enter the amount from line 3.				6
Applicable rate		×	60%	7
Multiply line 6 by line 7. **(lifetime maximum $25,000)**		=		8
Enter the **cumulative Manitoba tuition fee income tax rebate** amount from your 2016 notice of assessment or notice of reassessment.	9			
Enter the **cumulative Manitoba advance tuition fee income tax rebate** amount from your 2016 notice of assessment or notice of reassessment.	10	+		
Line 9 plus line 10		=	▶ –	11
Line 8 minus line 11 **Total tuition rebate available**			=	12
Enter the amount from line 68 of Form MB428, *Manitoba Tax*. If you have to pay tax to more than one jurisdiction, enter the amount from line 42 in Part 4, Section MB428MJ, of Form T2203, *Provincial and Territorial Taxes for 2017 – Multiple Jurisdictions*.				13
Enter the amount from line 5, 12 or 13, whichever is **least**.* Enter this amount on line 69 of Form MB428, *Manitoba Tax,* or on line 43 in Part 4, Section MB428MJ, of Form T2203, whichever applies. **Current-year claim**				14

* If you are completing this form for a person who died in 2017, claim the lesser of the amounts on lines 12 and 13.

Certification

I certify that the information given on this form is correct and complete.

Signature _____ Date Year Month Day

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Canada