



## Provincial Amounts Transferred From Your Spouse or Common-Law Partner

**Schedule MB(S2)**  
T1 General – 2014

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below. **Attach a copy of this schedule to your return.**

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form MB428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form MB428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

If, at the end of the year, your spouse or common-law partner was not a resident of Manitoba, special rules may apply. For more information, contact the Canada Revenue Agency.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$27,749 or less, enter \$3,728.

Otherwise, enter the amount from line 5808 of his or her Form MB428.

	<b>5902</b>		<b>1</b>
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**Pension income amount:**

Enter the amount from line 5836 of his or her Form MB428.

	<b>(maximum \$1,000) 5905</b>	+	<b>2</b>
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**Disability amount:**

Enter the amount from line 5844 of his or her Form MB428.

	<b>5907</b>	+	<b>3</b>
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**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.

	<b>5909</b>	+	<b>4</b>
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Add lines 1 to 4.

	=		<b>5</b>
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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$31,000 or less. If the taxable income is more than \$31,000, enter instead the result of the following calculation: amount from line 42 of his or her Form MB428 divided by 10.8%.

			<b>6</b>
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Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5833, 5839, and 5841 of his or her Form MB428, plus line 13 of his or her Schedule MB(S11).

-			<b>7</b>
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His or her adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

	<b>5912</b>	=					<b>8</b>
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Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 5864 of your Form MB428.

**Provincial amounts transferred from  
your spouse or common-law partner**

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See the privacy notice on your return.