



Manitoba Credits

MB479

T1 General – 2014

 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 You	Column 2 Your spouse or common-law 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)	+	+
Add lines 1 and 2.	=	=
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)	-	-
Line 3 minus line 4 (if negative, enter "0")	=	=
Add the amounts from line 5 in column 1 and column 2 (if applicable).	Family income	6
<p>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.</p> <p>Enter his or her address in the area beside box 6089.</p>		

Personal tax credit (read pages 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 1996 or earlier	Number of disabled dependants 6097 × \$62 =	+	15
Credit for dependent children born in 1996 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")		=	19
Personal tax credit			

If you are not claiming the education property tax credit or the school tax credit for homeowners, enter "0" on line 48 of this form, and continue on line 50.

Continue on the next page. ➔

Education property tax credit (read pages 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.

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 2014:

Address	No. of months resident in 2014	Rent and/or property tax paid for 2014	Name of any individual(s) who shared accommodation with you in 2014*	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 2014	6110	× 20% =			20
Net property tax paid in Manitoba for 2014 (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			1,100,00		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.

Enter the amount from line 25 or line 29, whichever is less .					29
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 12 in the forms book.

School tax credit for homeowners (read pages 11 and 12 in the forms book)

Complete lines 33 to 42 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 42, and continue on line 43.

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 15 of the forms book.

School tax assessed in Manitoba for 2014 (the part that applies to your principal residence only)	6120				33
Base amount	6122			-	160,00 34
Line 34 minus line 35 (if negative, enter "0")				=	35
Enter the amount of Seniors' School Tax Rebate received.	6149			-	36
Line 36 minus line 37 (if negative, enter "0")				=	37
Occupancy cost: Enter the amount from line 25.					38
Enter the amount from line 30.				-	39
Line 39 minus line 40				=	40
Enter the amount from line 33, 38, or 41, whichever is the least .					41
Add lines 32 and 42.			School tax credit for homeowners	6124	+
				=	42

Continue on the next page. ➔

Enter the amount from line 43 on the previous page.					44
Total RentAid and Rent Assist benefits received	6126	-			45
Line 44 minus line 45 (if negative, enter "0")		=			46
Enter your personal tax credit (from line 19).		+			47
Add lines 46 and 47.		=			48
If you or your spouse or common-law partner received social assistance in 2014, 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	x			•49
If you have entered a number on line 49, multiply line 48 by line 49. Otherwise, enter the amount from line 48.		=			50
Enter your primary caregiver tax credit (use worksheet below).	6125	+			•51
Add lines 50 and 51.		=			52
Advance tuition fee income tax rebate:					
Eligible tuition fees	6145	x	5% =	(maximum \$500)	53
Add lines 52 and 53.		=			54
Fertility treatment tax credit:					
Eligible medical expenses for fertility treatments	6146	x	40% =	(maximum \$8,000)	55
Add lines 54 and 55.		=			56
Enter your co-op education and apprenticeship tax credit from Slip T2CEATC (MAN.).	6131	+			•57
Add lines 56 and 57.		=			58
Enter your odour-control tax credit from Form T4164.	6134	+			•59
Add lines 58 and 59.		=			60
Nutrient management tax credit:					
Eligible nutrient management equipment expenditures	6136	x	10% =		61
Add lines 60 and 61.		=			62
Green energy equipment tax credit (purchaser)	6138				•63
Green energy equipment tax credit (manufacturer)	6139	+			•64
Add lines 63 and 64.		=			65
Add lines 62 and 65.		=			66
Enter your book publishing tax credit from Form T1299.	6143	+			•67
Add lines 66 and 67.		=			68
Cultural industries printing tax credit	6148	+			•69
Add lines 68 and 69.		=			70
Enter your Manitoba community enterprise development tax credit from line 6 of Form T1256. (maximum \$27,000)	6135	+			•71
Add lines 70 and 71.		=			72
Enter your Manitoba employee share purchase tax credit from line 4 of Form T1256-2. (maximum \$27,000)	6137	+			•73
Add lines 72 and 73.		=			74
Enter the result on line 479 of your return.				Manitoba credits	

Worksheet

Line 51 – Primary caregiver tax credit

Enter the details of each qualifying care recipient from your 2014 Primary Caregiver's Log.

Name of care recipient #1	Enter the creditable number of days in the period from your log.				
		365	x	\$1,275	=
Name of care recipient #2	Enter the creditable number of days in the period from your log.				
		365	x	\$1,275	= +
Name of care recipient #3	Enter the creditable number of days in the period from your log.				
		365	x	\$1,275	= +
Add the amounts for each care recipient.					
Enter the total amount on line 51.					
				Primary caregiver tax credit	=