

Complete this schedule using your completed Form T2202, TL11A, TL11C, or other official tuition tax receipts.
For more information, see Guide P105, Students and Income Tax.

Note: Only the student completes this schedule and attaches it to their return. The person claiming the transferred amount does **not** attach this schedule to their return.

Manitoba tuition and education amounts claimed for 2019

Enter your unused Manitoba tuition and education amounts from your 2018 notice of assessment or reassessment. (If you resided in another province or territory on December 31, 2018, enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment.)

Enter your eligible tuition fees paid for 2019. **59140** 2

Education amount for 2019

Use the information on Forms T2202, TL11A, and TL11C to complete lines 3 and 4.

Only one claim per month (**maximum 12 months**).

If you ticked box 32005 of your federal Schedule 11, do **not** complete line 3. Instead, complete line 4 using the number of months you entered in box 32010 of your federal Schedule 11.

Enter the number of months from box 24 of Form T2202 and column B of Forms TL11A and TL11C. $\times \$120 = \mathbf{59160} +$ 3

Enter the number of months from box 25 of Form T2202 and column C of Forms TL11A and TL11C. $\times \$400 = \mathbf{59180} +$ 4

Add lines 2, 3, and 4. **Total 2019 tuition and education amounts** = 5

Add lines 1 and 5. **Total available tuition and education amounts** = 6

Enter the amount from line 26000 of your return if it is **\$32,670 or less**.
If the amount is **more than \$32,670**, complete Part B of your Form MB428 before entering the result of the following calculation:
amount from line 51 of your Form MB428 divided by 10.8%.

Total of lines 9 to 23 of your Form MB428 - 8

Line 7 minus line 8 (if negative, enter "0") = 9

Unused Manitoba tuition and education amounts claimed for 2019

Enter **whichever is less**: amount from line 1 or line 9 - 10

Line 9 minus line 10 = 11

2019 tuition and education amounts claimed for 2019

Enter **whichever is less**: amount from line 5 or line 11 + 12

Add lines 10 and 12. **Manitoba tuition and education amounts claimed by the student for 2019** = 13

Enter this amount on line 58560 of your Form MB428.

Continue on the next page to **transfer** or **carry forward** an unused amount.

Transfer or carryforward of unused amount

Complete this section if you are transferring a current-year amount or if you have an unused amount to carry forward to a future year.

Amount from line 6 of the previous page			14
Amount from line 13 of the previous page	—		15
Line 14 minus line 15	Total unused amount	=	16

If you are transferring an amount to another individual, continue on line 17.

If not, enter the amount from line 16 on line 21.

Amount from line 5 of the previous page	(maximum \$5,000)		17
Amount from line 12 of the previous page		—	18
Line 17 minus line 18 (if negative, enter "0")	Maximum transferable	=	19

To transfer all or part of the amount on line 19 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent, use Form T2202, TL11A, or TL11C to **designate** the individual and **specify** the provincial amount you are transferring. Enter the amount on line 20 below.

Note: You **cannot** transfer your unused current-year amounts to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner is claiming **an amount** on line 58120 or line 58640 of their Form MB428.

Enter the amount you are transferring (cannot be more than line 19).	Provincial amount transferred	59200	—	20
Line 16 minus line 20	Unused provincial amount available to carry forward to a future year		=	21

See the privacy notice on your return.