

Complete this form and attach a copy to your return if you were a resident of Manitoba at the end of the year.

For more information about the **personal tax credit**, **education property tax credit**, **seniors' school tax rebate**, or the **school tax credit for homeowners**, see the "Information for residents of Manitoba" section of your tax package.

| Family income | Column 1 You | Column 2 Your spouse or common-law partner | |
|---|----------------------|---|---|
| Enter the net income amount from line 23600 of the return. | | | 1 |
| Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200) | + | + | 2 |
| Add lines 1 and 2. | = | = | 3 |
| Total of the UCCB income (line 11700 of the return) and RDSP income (line 12500 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. | Family income | | 6 |
| If you and your spouse or common-law partner occupied separate principal residences for medical reasons at the end of the year, do not complete lines 1 to 5 of column 2. | 60890 | | |
| Enter their address on line 60890. | | | |

Personal tax credit

| | | | | |
|---|------------------------------|---|--------|----|
| 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 (if they were 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 to 11. | 60900 = | ▶ | + | 12 |
| Credit for an eligible dependant claimed on line 58160 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 | 60950 × \$113 = | + | | 14 |
| Credit for disabled dependants born in 2001 or earlier | | | | |
| Number of disabled dependants | 60970 × \$62 = | + | | 15 |
| Credit for dependent children born in 2001 or later | | | | |
| Number of dependent children | 60999 × \$26 = | + | | 16 |
| Add lines 7, 8, and 12 to 16. | Total credits 61050 = | | | 17 |
| Amount from line 6 above | × 1% = | - | | 18 |
| Line 17 minus line 18 (if negative, enter "0") | | | | |
| Enter this amount on line 56. | Personal tax credit | = | | 19 |

If you are **not** claiming the **education property tax credit**, the **seniors' school tax rebate**, or the **school tax credit for homeowners**, enter "0" on line 55 and continue on line 56. **Otherwise**, continue with the next section.

Education property tax credit

You **must** complete the declaration for the education property tax credit below if you are claiming rent and/or school taxes paid for the education property tax credit.

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 an additional page)

By signing my return, I declare the following information about my principal residence(s) in Manitoba during 2019:

| Address | Number of months resident in 2019 | Rent and/or school taxes paid for 2019 | Name of any individual(s) who shared accommodation with you in 2019* | Name of landlord or municipality payment was made to | Roll number (for homeowners only) |
|---------|-----------------------------------|--|--|--|-----------------------------------|
| | | | | | |
| | | | | | |

*other than your spouse or common-law partner and/or dependent children

Total rent paid in Manitoba for 2019 **61100** × 20% = **20**

School taxes paid in Manitoba for 2019 that apply to your principal residence **61120** + **21**

Manitoba education property tax credit advance received on your property tax statement (if not received, enter "0") **61140** + **22**

Occupancy cost: add lines 20 to 22. **61160** = **23**

Complete lines 24 to 26 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 27 and continue on line 28.

Basic credit for individuals 65 years of age or older 1,100.00 **24**

Amount from line 6 on the previous page × 1% = **25**

Line 24 minus line 25 = **26**

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 26, **whichever is more**. If both of you were under 65 years of age at the end of the year, enter \$700. **27**

Enter **whichever is less**: amount from line 23 or line 27 above **28**

Amount of Manitoba education property tax credit advance received from line 22 above **29**

Line 28 minus line 29 (if negative, enter "0") **Education property tax credit** = **30**

Continue on the next page.

Seniors' school tax rebate

Complete lines 32 to 40 if **all** of the following conditions are met:

- You (or your spouse or common-law partner) were a **homeowner**.
- You (or your spouse or common-law partner) were **65 years of age or older** at the end of the year.
- Your family income (line 6) is **less than \$63,500**.

Otherwise, enter "0" on line 40 and continue on line 41.

Note: The person who claims the education property tax credit (line 30) must also be the person who claims the seniors' school tax rebate.

Amount from line 30 on the previous page _____ **31**

Gross school taxes assessed in Manitoba for 2019 that apply to your principal residence. Include the community revitalization levy amounts in lieu of school taxes from your municipal property tax statement, if any. **61170** **32**

Amount from line 28 on the previous page _____ **33**

Line 32 minus line 33 (if negative, enter "0") (maximum \$470) = **34**

Family income: amount from line 6 _____ **35**

Base amount - 40,000.00 **36**

Line 35 minus line 36 (if negative, enter "0") = **37**

Applicable rate × 2% **38**

Multiply line 37 by line 38. = **39**

Line 34 minus line 39 (if negative, enter "0") **Seniors' school tax rebate** = **40**

Add lines 31 and 40. = **41**

Tenants – You may qualify for a school tax credit if **all** of the following conditions are met:

- You were a tenant who was **55 years of age or older** at the end of the year.
- Your family income (line 6) is **less than \$23,800**.
- You do not live in subsidized housing.

For more information, read "School tax credit for homeowners" in the "Information for residents of Manitoba" section of your tax package.

Continue on the next page.

School tax credit for homeowners

Complete lines 43 to 52 if **all** of the following conditions are met:

- You (or your spouse or common-law partner) were a **homeowner**.
- You were **55 years of age or older** at the end of the year.
- Your family income (line 6) is **less than \$23,800**.

Otherwise, enter "0" on line 52 and continue on line 53.

Note: The person who claims the education property tax credit (line 30) must also be the person who claims the school tax credit for homeowners.

Amount from line 41 on the previous page _____ **42**

If the amount on line 6 is **less than \$15,100**, enter \$175. **If not**, enter the amount that corresponds to your family income using the "Homeowners' school tax credit table" in the "Information for residents of Manitoba" section of your tax package.

61200 **43**

School taxes assessed in Manitoba for 2019 that apply to your principal residence

61220 **44**

Base amount

— 160.00 **45**

Line 44 minus line 45
(if negative, enter "0")

= **46**

Enter your **seniors' school tax rebate** from line 40.

— **47**

Line 46 minus line 47
(if negative, enter "0")

= **▶** **48**

Occupancy cost: amount from line 23

— **49**

Amount from line 28

— **50**

Line 49 minus line 50
(if negative, enter "0")

= **▶** **51**

Enter **whichever is the least:**
amount from line 43, 48, or 51

School tax credit for homeowners **61240** + **52**

Add lines 42 and 52.

= **53**

Total rent assist benefits received

61250 — **54**

Line 53 minus line 54 (if negative, enter "0")

= **55**

Enter your **personal tax credit** from line 19.

+ **56**

Add lines 55 and 56.

= **57**

If you (or your spouse or common-law partner) received social assistance in 2019, enter the fraction from box 14 of your (or your spouse's or common-law partner's) Slip T5007, **whichever is less**.

61255 × **•58**

If you entered a fraction on line 58, multiply line 57 by line 58.
If not, enter the amount from line 57.

= **59**

Continue on the next page.

Other tax credits

| | | | | | |
|--|---------------------------------|---|-------------------------|-----|------------|
| Amount from line 59 on the previous page | | | | | 60 |
| Primary caregiver tax credit | 61260 | + | | | •61 |
| Add lines 60 and 61. | | = | | | 62 |
| Fertility treatment tax credit: Eligible medical expenses for fertility treatments 61268 | | × | 40% = (maximum \$8,000) | + | 63 |
| Add lines 62 and 63. | | = | | | 64 |
| Paid work experience tax credit | 61310 | + | | | •65 |
| Add lines 64 and 65. | | = | | | 66 |
| Enter your unused odour-control tax credit from your 2018 notice of assessment or reassessment. | 61340 | + | | | •67 |
| Add lines 66 and 67. | | = | | | 68 |
| Green energy equipment tax credit (purchaser) | 61380 | | | | •69 |
| Green energy equipment tax credit (manufacturer) | 61390 | + | | | •70 |
| Add lines 69 and 70. | | = | | ▶ + | 71 |
| Add lines 68 and 71. | | = | | | 72 |
| Enter your book publishing tax credit from Form T1299. | 61430 | + | | | •73 |
| Add lines 72 and 73. | | = | | | 74 |
| Cultural industries printing tax credit | 61480 | + | | | •75 |
| Add lines 74 and 75. | | = | | | 76 |
| Enter your Manitoba community enterprise development tax credit from line 4 of Form T1256. | (maximum \$27,000) 61484 | + | | | •77 |
| Add lines 76 and 77. | | = | | | 78 |
| Enter your Manitoba employee share purchase tax credit from line 6 of Form T1256-2. | (maximum \$27,000) 61490 | + | | | •79 |
| Add lines 78 and 79. | | | | | |
| Enter the result on line 47900 of your return. | Manitoba credits | = | | | 80 |

See the privacy notice on your return.