

You can claim these refundable tax credits even if you do not have to pay any tax. If it is more than the taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and **attach a copy** of this form to your return.

For more information about these credits, see the Manitoba Information Guide in your tax package.

Family income	Column 1 You	Column 2 Your spouse or common-law partner	
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 of the return)	+	+	2
Line 1 plus line 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 of columns 1 and 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 born in 1957 or earlier)	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 born in 1957 or earlier)	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 your 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 2004 or earlier				
Number of disabled dependants	60970	× \$62 =	+	15
Credit for dependent children born in 2004 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 73.	Personal tax credit		=	19

If you are **not** claiming the **education property tax credit**, **renters tax credit**, **seniors school tax rebate**, or **school tax credit for homeowners**, enter "0" on line 72 and continue at line 73. **Otherwise**, continue with the next section.

Education property tax credit

If you shared accommodation and owned the property with another individual, only one of you can claim this credit for that residence for the same period in the year.

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 2022:

Column A Address	Column B Number of days at address (1)	Column C Net School taxes paid	Column D Name of any individual(s) who shared accommodation with you (2)	Column E Municipality payment was made to	Column F Roll number

(1) Number of days in the year that you qualified to claim the credit for this property

(2) Other than your spouse or common-law partner and/or dependent children

Net School taxes paid (total of column C above)	61120 +	20
Manitoba education property tax credit advance received on your property tax statement	(if not received, enter "0") 61140 +	21
Line 20 plus line 21	61160 =	22
Applicable percentage	x 62.5%	23
Line 22 multiplied by the percentage from line 23	=	24

Complete lines 25 to 27 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 \$437.50 on line 28 and continue on line 29.

Basic credit for individuals 65 years of age or older	687/50	25
Amount from line 6 of the previous page	x 0.625% =	26
Line 25 minus line 26	=	27

If you (or your spouse or common-law partner) were **65 years of age or older** at the end of the year, enter \$437.50 **or** the amount from line 27, **whichever is more**. If both of you were **under 65 years of age** at the end of the year, enter \$437.50.

Number of days at address (total of column B above)	61163	÷	365	=	x	29
Line 28 multiplied by line 29					=	30
Enter whichever is less : amount from line 24 or line 30.						31
Amount of Manitoba education property tax credit advance received from line 21					—	32
Line 31 minus line 32 (if negative, enter "0")	Education property tax credit				=	33

Renters tax credit

Only one person can claim this credit for a given residence for a given month.

A person **cannot** claim this credit for any month for a residence they shared with the owner of the residence.

Declaration for the renters tax credit (if you need more space, attach an additional page)

By signing my return, I declare the following information about my rental in Manitoba during 2022:

Column A Rental address	Column B Rent paid at address	Column C Number of months (3)	Column D Name of any individual(s) who shared accommodation with you (4)	Column E Name of landlord payment was made to

(3) You must qualify and have resided at the address for more than half of the days of the month being claimed

(4) Other than your spouse or common-law partner and/or dependent children

Renters tax credit (continued)

Amount from line 33 of the previous page

34Rent paid (total of column B from the second table on the previous page) **61165** • **35**

If you (or your spouse or common-law partner) were **65 years of age or older** at the end of the year, complete lines 36 to 40. If both of you were **under 65 years of age** at the end of the year, enter "0" on line 40 and continue at line 41.

Base amount

825|00 **36**Amount from line 6 $\times 0.75\% =$ (maximum \$300)— **37**

Line 36 minus line 37

= **38**

Number of months in the year

 \div 12 **39**

Line 38 divided by line 39

= **40**Enter **whichever is more**: amount from line 40 or \$43.75.— **41**

Number of months

(total of column C from the second table on the previous page)

61167 \times **42**

Line 41 multiplied by line 42

= **43**Enter **whichever is less**: amount from line 35 or line 43.**Renters tax credit**+ **44**

Line 34 plus line 44

= **45****Seniors school tax rebate**Complete lines 46 to 56 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 56 and continue at line 57.

Note: The person who claims the education property tax credit (line 33) must also be the person who claims the seniors school tax rebate.

Gross school taxes assessed in Manitoba for 2022 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 **46**

Applicable percentage

 \times 62.5% **47**

Line 46 multiplied by the percentage from line 47

= **48**

Amount from line 31 of the previous page

— **49**

Line 48 minus line 49 (if negative, enter "0") (maximum \$293.75)

= **50**

Amount from line 6

51

Base amount

— 40,000|00 **52**

Line 51 minus line 52 (if negative, enter "0")

= **53**

Applicable percentage

 \times 1.25% **54**

Line 53 multiplied by the percentage from line 54

= **55**Line 50 minus line 55
(if negative, enter "0")**Seniors school tax rebate**= **56**

Line 45 plus line 56

+ **56**= **57**

Amount from line 57 of the previous page

58

School tax credit for homeownersComplete lines 59 to 71 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 \$23,750**

Otherwise, enter "0" on line 71 and continue on line 72.**Notes:** The person who claims the education property tax credit (line 33) must also be the person who claims the school tax credit for homeowners.

If you were a tenant, you may qualify for a credit. For more information, read the "School tax credit for homeowners" section in the Manitoba Information Guide included in your tax package.

If the amount on line 6 is **\$15,000 or less**, enter \$109.38 on line 65 and continue at line 66. If the amount on line 6 is **more than \$15,000 but less than \$23,750**, continue at line 60.

			109.38	59
Amount from line 6				
Base amount	—	15,000.00		61
Line 60 minus line 61	=			62
Applicable percentage	x	1.25%		63
Line 62 multiplied by the percentage from line 63	=		▶ —	64
Line 59 minus line 64			61200 =	65
Amount from line 24				66
Amount from line 31	—			67
Line 66 minus line 67 (if negative, enter "0")	=			68
Enter your seniors school tax rebate from line 56.	—			69
Line 68 minus line 69 (if negative, enter "0")	=		▶	70
Enter whichever is less: amount from line 65 or line 70.				
			School tax credit for homeowners 61240 +	71
Line 58 plus line 71			=	72
Enter your personal tax credit from line 19.			+	73
Line 72 plus line 73			=	74

Employment and Income Assistance (EIA)If you (or your spouse or common-law partner) did **not** receive EIA from Manitoba in 2022, do **not** complete line 75. **Instead**, enter the amount from line 74 on line 76 and continue at line 77.If you (or your spouse or common-law partner) did receive EIA from Manitoba in 2022, enter the number from box 14 of your (or your spouse's or common-law partner's) Form T5007, Statement of Benefits (even if it is 0.00). If you and your spouse or common-law partner **both** received EIA from Manitoba in 2022, enter the number shown in box 14 of either your T5007 slip or theirs, **whichever is less**.

If you entered a number on line 75, multiply line 74 by line 75.

Otherwise, enter the amount from line 74.

61255 x	•75
=	76

See the privacy notice on your return.