

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
Enter the net income amount from line 236 of the return.	<div></div> <b>1</b>	<div></div> <b>1</b>
Total of Universal Child Care Benefit repayment (line 213 of the return) and registered disability savings plan income repayment (included on line 232)	<div>+</div> <b>2</b>	<div>+</div> <b>2</b>
Add lines 1 and 2.	<div>=</div> <b>3</b>	<div>=</div> <b>3</b>
Total of Universal Child Care Benefit (line 117 of the return) and registered disability savings plan income (line 125 of the return)	<div>-</div> <b>4</b>	<div>-</div> <b>4</b>
Line 3 minus line 4 (if negative, enter "0")	<div>=</div> <b>5</b>	<div>=</div> <b>5</b>
Add the amounts from line 5 in column 1 and column 2 (if applicable).	<b>Family income</b>	<b>6</b>

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.**

Enter his or her address in the area beside box 6089.

6089

## Personal tax credit (read pages 7, 8, and 9 in the forms book)

Basic credit			195	00	<b>7</b>
Age credit for self (if you were 65 years of age or older at the end of the year)	claim \$113		+		<b>8</b>
Basic credit for spouse or common-law partner	claim \$195				<b>9</b>
Age credit for spouse or common-law partner (65 years of age or older at the end of the year)	claim \$113	+			<b>10</b>
Disability credit for spouse or common-law partner	claim \$113	+			<b>11</b>
Add lines 9, 10, and 11.		<b>6090</b>	=		<b>12</b>
Credit for an eligible dependant claimed on line 5816 of Form MB428	claim \$195		+		<b>13</b>
Disability credit for self or for a dependant other than your spouse or common-law partner	Number of disability claims <b>6095</b>	×	\$113 =		<b>14</b>
Credit for disabled dependants born in 1992 or earlier	Number of disabled dependants <b>6097</b>	×	\$62 =		<b>15</b>
Credit for dependent children born in 1992 or later	Number of dependent children <b>6099</b>	×	\$26 =		<b>16</b>
Add the amounts on lines 7, 8, and lines 12 to 16.		Total credits <b>6105</b>	=		<b>17</b>
Amount from line 6		×	1% =		<b>18</b>
Line 17 minus line 18 (if negative, enter "0").					<b>19</b>
Enter this amount on line 42.	<b>Personal tax credit</b>		=		

If you are not claiming the education property tax credit or the school tax credit for homeowners, enter "0" on line 41 of this form and continue to calculate your Manitoba credits.

Continue on the next page. ➔

## Education property tax credit (read pages 9, 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, "Declaration 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 a separate sheet of paper.)

By signing my return, I declare the following information about my principal residence(s) in Manitoba during 2010:

Address	No. of months resident in 2010	Rent and/or property tax paid in 2010	Name of any individual(s) who shared accommodation with you in 2010*	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 2010	6110	× 20% =		20
Net property tax paid in Manitoba for 2010 (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

Basic credit: If you were <b>under 65 years of age</b> at the end of the year, enter <b>\$675</b> .				
If you were <b>65 years of age or older</b> at the end of the year, enter <b>\$800</b> .				26
Amount from line 6		× 1% =		27
Line 26 minus line 27 (if the result is less than \$650, enter \$650)		=		28

Enter the amount from line 25 or line 28, whichever is <b>less</b> .				29
Enter the amount of Manitoba education property tax credit advance received (from line 22).				30
Line 29 minus line 30 (if negative, enter "0")				31
				<b>Education property tax credit</b>

**Tenants:** If you are 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. Read the section called "Manitoba school tax assistance" on page 1 of this book.

## School tax credit for homeowners (read page 11 in the forms book)

Complete lines 32 to 37 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 37 and continue on line 38.

If line 6 is less than \$15,100, enter \$175 on line 32.  
If it is between \$15,100 and \$23,800, see the table on page 13 of the forms book.

School tax assessed in Manitoba for 2010 (the part that applies to your principal residence only)	6122	minus \$160 =		33
---	------	---------------	--	----

Occupancy cost: Enter the amount from line 25.				34
Enter the amount from line 29.				35
Line 34 minus line 35		=		36

Enter the amount from line 32, 33, or 36, whichever is <b>less</b> .				37
Add lines 31 and 37.				38
				<b>School tax credit for homeowners 6124</b>

Continue on the next page. ➔

Enter the amount from line 38 on the previous page.			<b>39</b>
Manitoba shelter benefit received	<b>6126</b>		<b>40</b>
Line 39 minus line 40 (if negative, enter "0")		=	<b>41</b>
Enter your <b>Personal tax credit</b> (from line 19).		+	<b>42</b>
Add lines 41 and 42.		=	<b>43</b>
<p>If you or your spouse or common-law partner received provincial or municipal <b>social assistance</b> in 2010, enter the number shown in box 14 of your T5007 slip or that of your spouse or common-law partner, whichever is <b>less</b>. Otherwise, leave this line blank.</p>			
	<b>6130</b>	×	<b>44</b>
If you have entered a number on line 44, multiply line 43 by line 44.		=	<b>45</b>
Otherwise, enter the amount from line 43.		=	<b>46</b>
Enter your primary caregiver tax credit (from worksheet below).	<b>6125</b>	+	<b>46</b>
Add lines 45 and 46.		=	<b>47</b>
Advance tuition fee income tax rebate:			
Eligible tuition fees	<b>6145</b>	× 5% = (maximum \$250)	<b>48</b>
Add lines 47 and 48.		=	<b>49</b>
Fertility treatment tax credit:			
Eligible medical expenses for fertility treatments	<b>6146</b>	× 40% = (maximum \$8,000)	<b>50</b>
Add lines 49 and 50.		=	<b>51</b>
Enter your co-op education and apprenticeship tax credit from Slip T2CEATC (MAN.).	<b>6131</b>	+	<b>52</b>
Add lines 51 and 52.		=	<b>53</b>
Enter your odour-control tax credit from Form T4164.	<b>6134</b>	+	<b>54</b>
Add lines 53 and 54.		=	<b>55</b>
Green energy equipment tax credit (purchaser)	<b>6138</b>		<b>56</b>
Green energy equipment tax credit (manufacturer)	<b>6139</b>	+	<b>57</b>
Add lines 56 and 57.		=	<b>58</b>
Add lines 55 and 58.		=	<b>59</b>
Enter your book publishing tax credit from Form T1299.	<b>6143</b>	+	<b>60</b>
Add lines 59 and 60.		=	<b>61</b>
Enter the result on line 479 of your return.	<b>Manitoba credits</b>		

## Worksheet

### Line 46 – Primary caregiver tax credit

Enter the details of each qualifying care recipient from your 2010 primary caregiver's log.

<b>Name of Client #1</b>	Enter the creditable number of days in the period from your log.	<div style="border-bottom: 1px solid black; width: 100px;"></div>	×	\$1,020	=		
		<b>365</b>					
<b>Name of Client #2</b>	Enter the creditable number of days in the period from your log.	<div style="border-bottom: 1px solid black; width: 100px;"></div>	×	\$1,020	=		
		<b>365</b>				+	
<b>Name of Client #3</b>	Enter the creditable number of days in the period from your log.	<div style="border-bottom: 1px solid black; width: 100px;"></div>	×	\$1,020	=		
		<b>365</b>				+	
Add the amounts for each care recipient.							
Enter the total amount on line 46.						<b>Primary caregiver tax credit</b>	
						=	