

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

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.

6089

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

Personal tax credit (read pages 7, 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.		=				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 1992 or earlier	Number of disabled dependants 6097	×	\$62	=		15	
Credit for dependent children born in 1992 or later	Number of dependent children 6099	×	\$26	=		16	
Add the amounts on lines 7, 8, and lines 12 to 16.					Total credits 6105	17	
Amount from line 6		×	1%	=		18	
Line 17 minus line 18 (if negative, enter "0"). Enter this amount on line 42.	Personal tax credit					19	

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 under 65 years of age at the end of the year, enter \$675 .	▶			26
If you were 65 years of age or older at the end of the year, enter \$800 .	▶			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 less .				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")	Education property tax credit	=		31

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. **6120**

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 less .	School tax credit for homeowners 6124	+		37
Add lines 31 and 37.		=		38

Continue on the next page. ➔

