Manitoba

Provincial Tuition and Education Amounts

Schedule MB(S11)
T1 General – 2013

Only the student must complete this schedule. Use it to:

- calculate your Manitoba tuition and education amounts to claim on line 5856 of your Form MB428;
- determine the provincial amount available to transfer to a designated individual; and
- determine the unused provincial amount, if any, available for you to carry forward to a future year.

Only the student attaches a copy of this schedule to his or her return.

Manitoba tuition and education amounts claimed by the student for 2013

Unused Manitoba tuition and education amounts from your 2012 notice of assessment or notice of reassessment *				1
Eligible tuition fees paid for 2013	5914			2
Education amount for 2013: Use columns B and C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (**maximum 12 months**)				
Enter the number of months from column **B** (do not include any month that is also included in column C). × $120 =	5916	+		3
Enter the number of months from column **C**. × $400 =	5918	+		4
Add lines 2, 3, and 4. **Total 2013 tuition and education amounts**		=	▶ +	5
Add lines 1 and 5. **Total available tuition and education amounts**			=	6
Enter the amount of your taxable income from line 260 of your return if it is $31,000 or less. If your taxable income is more than $31,000, enter instead the result of the following calculation: amount from line 42 of your Form MB428 divided by 10.8%.				7
Total of lines 5804 to 5848 of your Form MB428		−		8
Line 7 minus line 8 (if negative, enter "0")		=		9
Unused Manitoba tuition and education amounts claimed for 2013: Enter the amount from line 1 or line 9, whichever is **less**.		−	▶	10
Line 9 minus line 10		=		11
2013 tuition and education amounts claimed for 2013: Enter the amount from line 5 or line 11, whichever is **less**.			+	12
Add lines 10 and 12. Enter this amount on line 5856 of your Form MB428. **Manitoba tuition and education amounts claimed by the student for 2013**			=	13

Transfer/Carryforward of unused amount

Amount from line 6			14
Amount from line 13		−	15
Line 14 minus line 15 **Total unused amount**		=	16

If you are transferring an amount to another individual, continue on line 17.
Otherwise, enter the amount from line 16 on line 21.

Enter the amount from line 5. **(maximum $5,000)**			17
Amount from line 12		−	18
Line 17 minus line 18 (if negative, enter "0") **Maximum transferable**		=	19

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual and **specify the provincial amount** that you are transferring to him or her on your Form T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 20 below.

Note: If you have a spouse or common-law partner, special rules may apply; read line 5856 in the forms book.

Enter the amount you are transferring (cannot be more than line 19). **Provincial amount transferred**	5920	−	20
Line 16 minus line 20 **Unused provincial amount available to carry forward to a future year**		=	21

The person claiming the transfer should not attach this schedule to his or her return.

* If you resided in another province or territory on December 31, 2012, enter on line 1 your unused federal tuition, education, and textbook amounts from your 2012 notice of assessment or notice of reassessment.

Privacy Act, Personal Information Bank number CRA PPU 005