



Provincial Tuition and Education Amounts

Schedule MB(S11)
2018

Protected B when completed

Complete this schedule using your completed Form T2202A, TL11A, TL11B, TL11C or other official tuition tax receipts.
For more information, see Guide P105, Students and Income Tax.

Notes: Only the student completes this schedule and attaches it to their return.

The person claiming the transfer **does not** attach this schedule to their return.

Manitoba tuition and education amounts claimed for 2018

Unused Manitoba tuition and education amounts from your 2017 notice of assessment or reassessment ⁽¹⁾

Eligible tuition fees paid for 2018 **5914** 2

Education amount for 2018: Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (**maximum 12 months**). If you ticked box 345 of your federal Schedule 11, read note ⁽²⁾.

Enter the number of months from column **B**

(do not include any month that is also included in column C).

Enter the number of months from column **C**. $\times \$120 = 5916 +$ 3

$\times \$400 = 5918 +$ 4

Add lines 2, 3, and 4. **Total 2018 tuition and education amounts** = 5

Add lines 1 and 5. **Total available tuition and education amounts** = 6

Enter the amount from line 260 of your return if it is **\$31,843 or less**. If the amount is **more than \$31,843**, complete Part B of your Form MB428 before entering the result of the following calculation: amount from line 44 of your Form MB428 divided by 10.8%.

Total of lines 5804 to 5848 of your Form MB428

Line 7 minus line 8 (if negative, enter "0")

Unused Manitoba tuition and education amounts claimed for 2018:

Enter the amount from line 1 or line 9, whichever is **less**.

Line 9 minus line 10

2018 tuition and education amounts claimed for 2018:

Enter the amount from line 5 or line 11, whichever is less.

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 2018**

Transfer or carryforward of unused amount

Complete this section if you are transferring a current-year amount or if you have an unused amount to carry forward to a future year.

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.

If not, enter the amount from line 16 on line 21.

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

To transfer all or part of the amount on line 19 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent, use Form T2202A, TL11A, TL11B, or TL11C to **designate** the individual and **specify** the provincial amount you are transferring. Enter the amount on line 20 below.

Enter the amount you are transferring ⁽³⁾ (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

(1) If you resided in another province or territory on December 31, 2017, enter on line 1 your unused federal tuition, education, and textbook amounts from your 2017 notice of assessment or reassessment.

(2) If you ticked box 345 of your federal Schedule 11, do **not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.

(3) You cannot transfer your unused current-year amounts to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner is claiming the **spouse or common-law partner amount** (line 5812) or **amounts transferred from your spouse or common-law partner** (line 5864) on their Form MB428.

See the privacy notice on your return.