



MANITOBA TUITION FEE INCOME TAX REBATE

Complete this form to calculate your Manitoba tuition fee income tax rebate. You can claim this rebate if you were a resident of Manitoba at the end of the year and you graduated after 2006.

Eligible tuition fees are tuition fees for which you were entitled to claim the federal tuition amount after 2003 and up to the date you graduated.

You must make your initial claim no later than 10 years from the year that you **first** graduated.

The rebate earned in the year is used to reduce your Manitoba tax payable for that year. Any unused rebate earned can be carried forward for up to 20 years after your initial claim.

Attach a copy of this form to your paper return. If you are filing electronically, keep this form and the supporting documents, such as proof of tuition fees paid and proof of graduation, in case we ask to see them.

Tax year ► 2011

Part 1 – Information about your claim

Complete this part only if you are claiming eligible tuition fees for a graduation that you have not previously claimed.

Last two digits of the year that you graduated 6084

If you graduated from an institution outside Manitoba, tick this box. 6088

Part 2 – Manitoba tuition fee income tax rebate for 2011

Enter the total of the eligible tuition fees from line 6087 of your 2007 to 2010 Form T1005.				1
Eligible tuition fees paid after December 31, 2003, that you have not claimed on a previous Form T1005, related to the year of graduation entered on line 6084.	6087	+		2
Add lines 1 and 2.		=		3
Applicable rate		×	10%	4
Multiply line 3 by line 4. (annual maximum \$2,500)		=		5
Enter the amount from line 3.				6
Applicable rate		×	60%	7
Multiply line 6 by line 7. (lifetime maximum \$25,000)		=		8
Enter the total of the tuition fee income tax rebate from line 8 of your 2007 Form T1005 and from line 15 of your 2008 to 2010 Form T1005.				9
Enter the cumulative Manitoba advance tuition fee income tax rebate from your 2010 notice of assessment or notice of reassessment.	+			10
Line 9 plus line 10	=			11
Line 8 minus line 11 Total tuition rebate available				12

Enter the amount from line 65 of Form MB428, *Manitoba Tax*, or from line 38 of MB428 T1 Special. If you have to pay tax to more than one jurisdiction, enter the amount from line 42 in Part 4, Section MB428MJ, of Form T2203, *Provincial and Territorial Taxes for 2011 – Multiple Jurisdictions*. 13

Enter the amount from line 5, 12 or 13, whichever is **least**. * Enter this amount on line 66 of Form MB428, *Manitoba Tax*, on line 39 of MB428 T1 Special or on line 43 in Part 4, Section MB428MJ, of Form T2203, whichever applies. **Current-year claim** 14

* If you are completing this form for a person who died in 2011, claim the lesser of the amounts on lines 12 and 13.

