

Complete this form and attach a copy to your return if you were a resident of Manitoba at the end of the year.

For more information about the personal tax credit, education property tax credit, seniors' school tax rebate, or the school tax credit for homeowners, see the "Information for residents of Manitoba" section of your tax package.

Family income	<u>Column 1</u> You	<u>Column 2</u> Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.			1
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)	+	+	2
Add lines 1 and 2.	=	=	3
Total of the UCCB income (line 117 of the return) and RDSP income (line 125 of the return)	-	-	4
Line 3 minus line 4 (if negative, enter "0")	=	=	5
Add the amounts from line 5 in column 1 and column 2.	Family income		6
If you and your spouse or common-law partner occupied separate principal residences for medical reasons at the end of the year, do not complete lines 1 to 5 of column 2.	6089		
Enter their address in the area beside box 6089.			

Personal tax credit

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 (if they were 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.	6090	=		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	x	\$113 =	14
Credit for disabled dependants born in 2000 or earlier	Number of disabled dependants 6097	x	\$62 =	15
Credit for dependent children born in 2000 or later	Number of dependent children 6099	x	\$26 =	16
Add lines 7, 8, and 12 to 16.	Total credits 6105	=		17
Amount from line 6		x	1% =	18
Line 17 minus line 18 (if negative, enter "0")				19
Enter this amount on line 57.	Personal tax credit	=		

If you are not claiming the education property tax credit, the seniors' school tax rebate, or the school tax credit for homeowners, enter "0" on line 56 of this form and continue on line 57. **Otherwise, continue on the next page.**

Education property tax credit

You **must** complete the declaration for the education property tax credit below if you are claiming rent and/or property taxes 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 an additional page.)

By signing my return, I declare the following information about my principal residence(s) in Manitoba during 2018:

Address	Number of months resident in 2018	Rent and/or property tax paid for 2018	Name of any individual(s) who shared accommodation with you in 2018*	Name of landlord or municipality payment was made to	Roll number (for homeowners only)

*other than your spouse or common-law partner and/or dependent children

Total rent paid in Manitoba for 2018	6110	x 20% =			20
Net property tax paid in Manitoba for 2018 (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
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Add lines 20, 21, and 22.		6116	=		23
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Base amount		-		250.00	24
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Occupancy cost: line 23 minus line 24 (if negative, enter "0")		=			25
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Complete lines 26 to 28 only if you (or your spouse or common-law partner) were **65 years of age or older** at the end of the year. If both of you were **under 65 years of age** at the end of the year, enter \$700 on line 29 and continue on line 30.

Basic credit for individuals 65 years of age or older				1,100.00	26
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Amount from line 6		x 1% =		-	27
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Line 26 minus line 27		=			28
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If you (or your spouse or common-law partner) were **65 years of age or older** at the end of the year, enter \$700 **or** the amount from line 28, whichever is **greater**. If both of you were under 65 years of age at the end of the year, enter \$700.

Enter the amount from line 25 or line 29, whichever is less .					29
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Enter the amount of Manitoba education property tax credit advance received from line 22.		-			31
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Line 30 minus line 31 (if negative, enter "0")		=			32
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Seniors' school tax rebate

Complete lines 33 to 41 if **all** of the following conditions are met:

- You (or your spouse or common-law partner) were a **homeowner**.
- You (or your spouse or common-law partner) were **65 years of age or older** at the end of the year.
- Your family income (line 6) is **less than \$63,500**.

Otherwise, enter "0" on line 41 and continue on line 42.

Note: The person who claims the education property tax credit (line 32) must also be the person who claims the seniors' school tax rebate.

Gross school taxes assessed in Manitoba for 2018 (the part that applied to your principal residence only). If applicable, include the community revitalization levy amounts in lieu of school taxes from your municipal property tax statement.

Amount from line 30		6106			33
Line 33 minus line 34 (if negative, enter "0")					35

Family income: amount from line 6					36
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Base amount		-		40,000.00	37
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Line 36 minus line 37 (if negative, enter "0")		=			38
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Applicable rate		x		2%	39
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Multiply line 38 by line 39.		=			40
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Line 35 minus line 40 (if negative, enter "0")		=			41
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Add lines 32 and 41.		=			42
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Continue on the next page.

Enter the amount from line 42 on the previous page.

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Tenants – You may qualify for a school tax credit if **all** of the following conditions are met:

- You were a tenant who was **55 years of age or older** at the end of the year.
- Your family income (line 6) is **less than \$23,800**.
- You do not live in subsidized housing.

For more information, read "School tax credit for homeowners" in the "Information for residents of Manitoba" section of your tax package.

School tax credit for homeownersComplete lines 44 to 53 if **all** of the following conditions are met:

- You (or your spouse or common-law partner) were a **homeowner**.
- You were **55 years of age or older** at the end of the year.
- Your family income (line 6) is **less than \$23,800**.

Otherwise, enter "0" on line 53 and continue on line 54.

Note: The person who claims the education property tax credit (line 32) must also be the person who claims the school tax credit for homeowners.If the amount on line 6 is **less than \$15,100**, enter \$175 on line 44. If **not**, enter the amount that corresponds to your family income using the "Homeowners' school tax credit table" in the "Information for residents of Manitoba" section of your tax package.

	6120				44
School taxes assessed in Manitoba for 2018 (the part that applied to your principal residence only)	6122				45
Base amount	–	160,00			46
Line 45 minus line 46 (if negative, enter "0")	=				47
Amount from line 41	–				48
Line 47 minus line 48 (if negative, enter "0")	=				49
Occupancy cost: amount from line 25					50
Amount from line 30	–				51
Line 50 minus line 51 (if negative, enter "0")	=				52

Enter the amount from line 44, 49, or 52, whichever is the **least**.

		School tax credit for homeowners	6124	+		53
Add lines 43 and 53.			=			54
Total rent assist benefits received			6126	–		55
Line 54 minus line 55 (if negative, enter "0")			=			56
Enter your personal tax credit from line 19.				+		57
Add lines 56 and 57.			=			58
If you (or your spouse or common-law partner) received social assistance in 2018, enter the fraction shown in box 14 of your (or your spouse's or common-law partner's) T5007 slip, whichever is less .			6130	x		59
If you entered a fraction on line 59, multiply line 58 by line 59. Otherwise, enter the amount from line 58.			=			60

Other tax credits

Primary caregiver tax credit		(maximum \$1,400)	6125	+		61
Add lines 60 and 61.			=			62
Fertility treatment tax credit:						
Eligible medical expenses for fertility treatments	6146		x 40% =	(maximum \$8,000)	+	63
Add lines 62 and 63.			=			64
Paid work experience tax credit			6131	+		65
Add lines 64 and 65.			=			66
Enter your unused odour-control tax credit from your 2017 notice of assessment or reassessment.			6134	+		67
Add lines 66 and 67.			=			68

Continue on the next page.

