



Provincial Amounts Transferred From Your Spouse or Common-Law Partner

**Schedule MB(S2)
2018**

Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below. Attach a copy of this schedule to your return.

You can claim these amounts if you are eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form MB428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form MB428 if they were filing a return. Attach their information slips, but do not attach their return and schedules.

If your spouse or common-law partner was not a resident of Manitoba at the end of the year, special rules may apply. For more information, contact the Canada Revenue Agency.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is \$27,749 or less, enter \$3,728.

Otherwise, enter the amount from line 5808 of their Form MB428.

	5902		1
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Pension income amount:

Enter the amount from line 5836 of their Form MB428.

	5905	+	2
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Disability amount:

Enter the amount from line 5844 of their Form MB428.

	5907	+	3
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Tuition and education amounts:

Enter the provincial amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C.

	5909	+	4
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Add lines 1 to 4.

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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of their return if it is **\$31,843 or less**.

If the amount is **more than \$31,843**, enter the result of the following calculation:
amount from line 44 of their Form MB428 divided by 10.8%.

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Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5830, 5845, 5839, 5841, and 5833 of their Form MB428 plus line 13 of their Schedule MB(S11).

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Their adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

	5912	=			8
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Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 5864 of your Form MB428.

**Provincial amounts transferred from
your spouse or common-law partner**

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See the privacy notice on your return.