

You can claim these refundable tax credits even if you do not have to pay any tax. If it is more than the taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and **attach a copy** of this form to your return.

For more information about these credits, see the Manitoba Information Guide in your tax package.

<b>Family income</b>	<b>Column 1 You</b>	<b>Column 2 Your spouse or common-law partner</b>	
Net income amount from line 23600 of the return			<b>1</b>
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+	+	<b>2</b>
Line 1 plus line 2	=	=	<b>3</b>
Total of the UCCB income (line 11700 of the return) and RDSP income (line 12500 of the return)	-	-	<b>4</b>
Line 3 minus line 4 (if negative, enter "0")	=	=	<b>5</b>
Add the amounts from line 5 of columns 1 and 2.	<b>Family income</b>		<b>6</b>
If you and your spouse or common-law partner occupied separate principal residences for medical reasons at the end of the year, do <b>not</b> complete lines 1 to 5 of column 2. Enter their address on line 60890.	<b>60890</b>		

**Personal tax credit**

Basic credit			195 00	<b>7</b>
Age credit for self (if you were born in 1957 or earlier)	<b>Claim \$113</b>		+	<b>8</b>
Basic credit for spouse or common-law partner	<b>Claim \$195</b>			<b>9</b>
Age credit for spouse or common-law partner (if they were born in 1957 or earlier)	<b>Claim \$113</b>	+		<b>10</b>
Disability credit for spouse or common-law partner	<b>Claim \$113</b>	+		<b>11</b>
Add lines 9 to 11.	<b>60900</b>	=	▶ +	<b>12</b>
Credit for an eligible dependant claimed on line 58160 of your Form MB428	<b>Claim \$195</b>		+	<b>13</b>
Disability credit for self or for a dependant other than your spouse or common-law partner				
Number of disability claims	<b>60950</b>	× \$113 =	+	<b>14</b>
Credit for disabled dependants born in 2004 or earlier				
Number of disabled dependants	<b>60970</b>	× \$62 =	+	<b>15</b>
Credit for dependent children born in 2004 or later				
Number of dependent children	<b>60999</b>	× \$26 =	+	<b>16</b>
Add lines 7, 8, and 12 to 16.	<b>Total credits</b>		<b>61050</b> =	<b>17</b>
Amount from line 6 above		× 1% =	-	<b>18</b>
Line 17 minus line 18 (if negative, enter "0") Enter this amount on line 73.	<b>Personal tax credit</b>		=	<b>19</b>

If you are **not** claiming the **education property tax credit**, **renters tax credit**, **seniors school tax rebate**, or **school tax credit for homeowners**, enter "0" on line 72 and continue at line 73. **Otherwise**, continue with the next section.

**Education property tax credit**

If you shared accommodation and owned the property with another individual, only one of you can claim this credit for that residence for the same period in the year.

**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 2022:

Column A Address	Column B Number of days at address (1)	Column C Net School taxes paid	Column D Name of any individual(s) who shared accommodation with you (2)	Column E Municipality payment was made to	Column F Roll number

(1) Number of days in the year that you qualified to claim the credit for this property

(2) Other than your spouse or common-law partner and/or dependent children

Net School taxes paid (total of column C above)				<b>61120</b> +		<b>20</b>
Manitoba education property tax credit advance received on your property tax statement				(if not received, enter "0") <b>61140</b> +		<b>21</b>
Line 20 plus line 21				<b>61160</b> =		<b>22</b>
Applicable percentage				x	62.5%	<b>23</b>
Line 22 multiplied by the percentage from line 23				=		<b>24</b>
Complete lines 25 to 27 only if you (or your spouse or common-law partner) were <b>65 years of age or older</b> at the end of the year. If both of you were <b>under 65 years of age</b> at the end of the year, enter \$437.50 on line 28 and continue on line 29.						
Basic credit for individuals 65 years of age or older					687 50	<b>25</b>
Amount from line 6 of the previous page			x 0.625% =		-	<b>26</b>
Line 25 minus line 26					=	<b>27</b>
If you (or your spouse or common-law partner) were <b>65 years of age or older</b> at the end of the year, enter \$437.50 <b>or</b> the amount from line 27, <b>whichever is more</b> . If both of you were <b>under 65 years of age</b> at the end of the year, enter \$437.50.						
Number of days at address (total of column B above)				<b>61163</b>	÷ 365 =	<b>28</b>
Line 28 multiplied by line 29					x	<b>29</b>
Enter <b>whichever is less</b> : amount from line 24 or line 30.						
Amount of Manitoba education property tax credit advance received from line 21					-	<b>32</b>
Line 31 minus line 32 (if negative, enter "0")					=	<b>33</b>
<b>Education property tax credit</b>						

**Renters tax credit**

Only one person can claim this credit for a given residence for a given month.

A person **cannot** claim this credit for any month for a residence they shared with the owner of the residence.

**Declaration for the renters tax credit** (if you need more space, attach an additional page)

By signing my return, I declare the following information about my rental in Manitoba during 2022:

Column A Rental address	Column B Rent paid at address	Column C Number of months (3)	Column D Name of any individual(s) who shared accommodation with you (4)	Column E Name of landlord payment was made to

(3) You must qualify and have resided at the address for more than half of the days of the month being claimed

(4) Other than your spouse or common-law partner and/or dependent children



Amount from line 57 of the previous page

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**School tax credit for homeowners**Complete lines 59 to 71 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 \$23,750**

**Otherwise**, enter "0" on line 71 and continue on line 72.**Notes:** The person who claims the education property tax credit (line 33) must also be the person who claims the school tax credit for homeowners.

If you were a tenant, you may qualify for a credit. For more information, read the "School tax credit for homeowners" section in the Manitoba Information Guide included in your tax package.

If the amount on line 6 is **\$15,000 or less**, enter \$109.38 on line 65 and continue at line 66. If the amount on line 6 is **more than \$15,000 but less than \$23,750**, continue at line 60.

			109 38	59
Amount from line 6		60		
Base amount	— 15,000 00	61		
Line 60 minus line 61	=	62		
Applicable percentage	× 1.25%	63		
Line 62 multiplied by the percentage from line 63	=	▶ —		64
Line 59 minus line 64		61200	=	65
Amount from line 24		66		
Amount from line 31	—	67		
Line 66 minus line 67 (if negative, enter "0")	=	68		
Enter your <b>seniors school tax rebate</b> from line 56.	—	69		
Line 68 minus line 69 (if negative, enter "0")	=	▶		70
Enter <b>whichever is less:</b> amount from line 65 or line 70.		School tax credit for homeowners	61240	+
Line 58 plus line 71				71
Enter your <b>personal tax credit</b> from line 19.				=
Line 72 plus line 73				72
				+
				73
				=
				74
<b>Employment and Income Assistance (EIA)</b>				
If you (or your spouse or common-law partner) did <b>not</b> receive EIA from Manitoba in 2022, do <b>not</b> complete line 75. <b>Instead</b> , enter the amount from line 74 on line 76 and continue at line 77.				
If you (or your spouse or common-law partner) did receive EIA from Manitoba in 2022, enter the number from box 14 of your (or your spouse's or common-law partner's) Form T5007, Statement of Benefits (even if it is 0.00). If you and your spouse or common-law partner <b>both</b> received EIA from Manitoba in 2022, enter the number shown in box 14 of either your T5007 slip or theirs, <b>whichever is less</b> .			61255	×
If you entered a number on line 75, multiply line 74 by line 75.				•75
<b>Otherwise</b> , enter the amount from line 74.			=	76

**Other tax credits**

Amount from line 76 of the previous page					77
Primary caregiver tax credit	61260	+			•78
Line 77 plus line 78		=			79
Fertility treatment tax credit:					
Eligible medical expenses for fertility treatments	61268		× 40% = (maximum \$8,000)	+	80
Line 79 plus line 80		=			81
Paid work experience tax credit	61310	+			•82
Line 81 plus line 82		=			83
Enter your unused odour-control tax credit from your 2021 notice of assessment or reassessment.	61340	+			•84
Line 83 plus line 84		=			85
Green energy equipment tax credit (purchaser)	61380				•86
Green energy equipment tax credit (manufacturer)	61390	+			•87
Line 86 plus line 87		=		▶ +	88
Line 85 plus line 88		=			89
Enter your book publishing tax credit from Form T1299.	61430	+			•90
Line 89 plus line 90		=			91
Cultural industries printing tax credit	61480	+			•92
Line 91 plus line 92		=			93
Enter your Manitoba community enterprise development tax credit from line 4 of Form T1256.	(maximum \$27,000) 61484	+			•94
Line 93 plus line 94		=			95
Enter your Manitoba employee share purchase tax credit from line 6 of Form T1256-2.	(maximum \$27,000) 61490	+			•96
Line 95 plus line 96		=			97
Teaching expense tax credit:					
Eligible teaching supplies expenses	(maximum \$1,000) 61495		× 15% =	+	98
Line 97 plus line 98					
Enter this amount on <b>line 47900</b> of your return.			<b>Manitoba credits</b>	=	99

See the privacy notice on your return.