

## Completing your Manitoba forms

The following information will help you complete Form MB428, *Manitoba Tax*, and Form MB479, *Manitoba Credits*.

The terms **spouse** and **common-law partner** are defined in the *General Income Tax and Benefit Guide*.

The term **end of the year** means December 31, 2009, the date you left Canada if you emigrated in 2009, or the date of death for a person who died in 2009.

### Tax Tip

A number of Manitoba tax measures are distinct from corresponding federal measures. However, many rules for calculating Manitoba tax are still based on the federal *Income Tax Act*. As a result, you may find it easier to calculate your federal tax first. Your total taxes payable will be the same, no matter which tax you calculate first.

## Form MB428, *Manitoba Tax*

Complete Form MB428 if you were a resident of Manitoba at the end of the year.

If you had income from a business with a permanent establishment outside Manitoba, complete Form T2203, *Provincial and Territorial Taxes for 2009 – Multiple Jurisdictions*, **instead of** completing Form MB428.

You also have to complete Form MB428 if you were a non-resident of Canada in 2009 and you earned income from employment in Manitoba or you received income from a business with a permanent establishment only in Manitoba.

### Step 1 – Manitoba non-refundable tax credits

The eligibility criteria and rules for claiming the Manitoba non-refundable tax credits are the same as for the federal non-refundable tax credits. However, **the value and calculation of most Manitoba non-refundable tax credits are different from the corresponding federal credits.**

To calculate some of the non-refundable tax credits, you will need to use the *Provincial Worksheet* in this book.

#### Newcomers to Canada and emigrants

If you prorated any of the amounts you claimed on lines 300 to 306, 315, 316, 318, 324, and 326 of your federal Schedule 1, you have to prorate the corresponding provincial amounts on lines 5804 to 5820, 5840, 5844, 5848, 5860, 5864, and 6147.

#### Line 5804 – Basic personal amount

Claim the basic personal amount of \$8,134.

#### Line 5808 – Age amount

You can claim this amount if you were 65 or older on December 31, 2009, and your net income (line 236 of your return) is less than \$52,602.

If your net income is:

- \$27,749 or less, enter \$3,728 on line 5808; or
- more than \$27,749 but less than \$52,602, complete the calculation for line 5808 on the *Provincial Worksheet* in this book to determine your claim.

#### Note

You may be able to transfer all or part of your age amount to your spouse or common-law partner or to claim all or part of his or her age amount. Read line 5864 for details.

#### Line 5812 – Spouse or common-law partner amount

Claim this amount if you met the rules for claiming the amount on line 303 of federal Schedule 1. You still may be able to claim the provincial amount if your spouse's or common-law partner's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$8,134.

Complete the calculation on Form MB428 to determine your claim, and enter the amount on line 5812.

#### Note

Enter your marital status and the information about your spouse or common-law partner (including his or her net income, even if it is zero) in the Identification area on page 1 of your return.

#### Line 5816 – Amount for an eligible dependant

Claim this amount if you met the rules for claiming the amount on line 305 of federal Schedule 1. You still may be able to claim the provincial amount if your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$8,134.

Complete the calculation on the *Provincial Worksheet* to determine your claim, and enter the amount on line 5816.

If you have not already completed federal Schedule 5, complete and attach it to your return.

### **Line 5820 – Amount for infirm dependants age 18 or older**

You can claim this amount if the rules are met for claiming the amount on line 306 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$8,720.

Complete the calculation for line 5820 on the *Provincial Worksheet* in this book to determine your claim.

### **Line 5824 – Canada Pension Plan or Quebec Pension Plan contributions through employment**

Enter on this line the amount you claimed on line 308 of federal Schedule 1.

### **Line 5828 – Canada Pension Plan or Quebec Pension Plan contributions on self-employment and other earnings**

Enter on this line the amount you claimed on line 310 of federal Schedule 1.

### **Line 5832 – Employment Insurance premiums**

Enter on this line the amount you claimed on line 312 of federal Schedule 1.

### **Line 5838 – Children's fitness amount**

You can claim this amount if the rules are met for claiming the amount on line 365 of federal Schedule 1.

The maximum amounts you can claim on line 5838 are the same as the maximum amounts you can claim on line 365 of federal Schedule 1.

The claim for the children's fitness amount **may be split between two parents** as long as the total combined claim is not more than the amount before the split.

#### **Note**

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba, you cannot claim this tax credit in calculating your Manitoba tax even though you may have received income from a source inside Manitoba in 2009.

### **Line 5833 – Adoption expenses**

You can claim this amount if the rules are met for claiming the amount on line 313 of federal Schedule 1.

You can claim on line 5833 up to \$10,000 of eligible adoption expenses for each child.

The claim for adoption expenses may be split between two adoptive parents as long as the total combined claim for each child is not more than the amount before the split.

#### **Note**

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba, you cannot claim this tax credit in calculating your Manitoba tax even though you may have received income from a source inside Manitoba in 2009.

### **Line 5836 – Pension income amount**

You can claim this amount if you met the rules for claiming the amount on line 314 of federal Schedule 1.

The amount you can claim on line 5836 is the amount on line 314 of federal Schedule 1 or \$1,000, whichever is **less**.

#### **Note**

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba, you cannot claim this tax credit in calculating your Manitoba tax even though you may have received income from a source inside Manitoba in 2009.

### **Line 5840 – Caregiver amount**

You can claim this amount if the rules are met for claiming the amount on line 315 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$15,917.

Complete the calculation for line 5840 on the *Provincial Worksheet* in this book to determine your claim.

### **Line 5844 – Disability amount**

You can claim this amount if you met the rules for claiming the amount on line 316 of federal Schedule 1.

- If you were **18 or over** at the end of the year, enter \$6,180 on line 5844.
- If you were **under 18** at the end of the year, you may be eligible to claim a supplement up to a maximum of \$3,605 in addition to the disability amount of \$6,180. Complete the calculation for line 5844 on the *Provincial Worksheet* in this book to determine your claim.

### **Line 5848 – Disability amount transferred from a dependant (other than your spouse or common-law partner)**

You can claim this amount if the rules are met for claiming the amount on line 318 of federal Schedule 1.

Complete the calculation for line 5848 on the *Provincial Worksheet* in this book to determine your claim.

### **Line 5852 – Interest paid on your student loans**

Enter on this line the amount you claimed on line 319 of federal Schedule 1.

### **Line 5856 – Your tuition and education amounts**

Complete Schedule MB(S11), *Provincial Tuition and Education Amounts*, to calculate your claim.

**Receipts** – If you are filing a paper return, **attach the completed Schedule MB(S11)**. Whether you are filing a paper return or electronically, keep your forms and official tuition fees receipts in case we ask to see them.

#### **Transferring and carrying forward amounts**

You may not need all of your 2009 tuition and education amounts to reduce your provincial income tax to zero. In this case, you can **transfer** all or some of the unused part to **one** person, either your spouse or common-law partner

(who would claim it on line 5864), your parent or grandparent, or your spouse's or common-law partner's parent or grandparent (who would claim it on line 5860).

You can only transfer an amount to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner does not claim an amount for you on line 5812 or 5864.

Complete the "Transfer/Carryforward of unused amount" section of Schedule MB(S11) to calculate the provincial amount available to transfer, as well as Form T2202, *Education and Textbook Amounts Certificate*, T2202A, *Tuition, Education, and Textbook Amounts Certificate*, TL11A, *Tuition, Education, and Textbook Amounts Certificate – University Outside Canada*, TL11B, *Tuition, Education, and Textbook Amounts Certificate – Flying School or Club*, or TL11C, *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*, to designate who can claim it and the amount the person can claim.

This amount may be different from the amount calculated for the same person on your federal Schedule 11. You must enter the provincial amount you are transferring on line 20 of your Schedule MB(S11).

#### Tax Tip

If you are transferring an amount to a designated person, only transfer the amount this person can use. That way, you can carry forward as much as possible to use in a future year.

Complete the "Transfer/Carryforward of unused amount" section of Schedule MB(S11) to calculate the amount you can **carry forward** to a future year. This amount corresponds to the part of your tuition and education amounts you do not need to use (and do not transfer) for the year.

### Line 5860 – Tuition and education amounts transferred from a child

You can claim these amounts if the rules are met for claiming the amount on line 324 of federal Schedule 1.

Enter on line 5860 the total of all provincial amounts transferred to you that each student designated on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

#### Notes

The student **must have entered this amount on line 20** of his or her Schedule MB(S11). He or she may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused amounts carried forward from a previous year.

If the student was a resident of another province or territory on December 31, 2009, special rules may apply. Call the Canada Revenue Agency (CRA) to determine the amount you can claim on line 5860.

Other rules may apply if the student has a spouse or a common-law partner. Read line 324 in the *General Income Tax and Benefit Guide*.

**Receipts** – If you are filing a paper return, **do not include the student's Schedule MB(S11)**, forms, or official tuition fees receipts. Whether you are filing a paper return or electronically, keep all of your documents in case we ask to see them.

### Line 5864 – Amounts transferred from your spouse or common-law partner

You can claim these amounts if the rules are met for claiming the amount on line 326 of federal Schedule 1.

Complete Schedule MB(S2), *Provincial Amounts Transferred From Your Spouse or Common-Law Partner*, to calculate your claim. Attach this schedule to your return.

### Line 6147 – Manitoba family tax benefit

To calculate your family tax benefit, complete Schedule MB428-A, *Manitoba Family Tax Benefit*, and attach a copy to your return.

## Schedule MB428-A, Manitoba Family Tax Benefit

**Line 1** – Basic amount (\$2,065)

**Line 2** – Basic amount for dependent spouse or common law partner

Claim \$2,065 if you claimed the spouse or common-law partner amount on line 5812 of Form MB428.

**Line 3** – Amount for an eligible dependant

Claim \$2,065 if you claimed the amount for an eligible dependant on line 5816 of Form MB428.

**Line 4** – Age amount for self

Claim \$2,065 if you were 65 or older at the end of the year.

**Line 5** – Age amount for spouse or common-law partner

Claim \$2,065 if you claimed a transfer of your spouse's or common-law partner's age amount on line 1 of your Schedule MB(S2) **and** the amount on line 1 is **more** than the amount on line 8 of that schedule.

**Line 6** – Disability amount for spouse or common-law partner

Claim \$2,752 if you claimed a transfer of your spouse's or common-law partner's disability amount on line 3 of your Schedule MB(S2) **and** the amount on line 9 is **more** than the amount on line 4 of that schedule.

**Line 7** – Disability amount for self or for a dependant other than your spouse or common-law partner

Enter beside box 6072 the number of disability claims you are making.

Claim \$2,752 for each of the following:

- the disability amount you claimed on line 5844 of Form MB428; and
- each disability amount claimed on line 5848 of your or your spouse's or common-law partner's Form MB428.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount for a dependant.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5848 for the same dependant, you must agree on who will claim the provincial amount for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

#### **Line 8 – Amount for disabled dependants born in 1991 or earlier**

Enter beside box 6074 the number of disabled dependants you are claiming. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3.

Claim \$2,752 for each disabled dependant age 18 or older for whom an amount was claimed on line 5820 of your or your spouse's or common-law partner's Form MB428.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5820 of Form MB428 for the same dependant, you must agree on who will claim the provincial amount for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

#### **Line 9 – Amount for dependent children born in 1991 or later**

Enter beside box 6076 the number of dependent children you have. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3 or the amount for disabled dependants on line 8.

Claim \$2,752 for each child who was 18 or younger on December 31, 2009, for whom **all** of the following apply:

- you are the parent of the child;
- the child was resident in Canada and lived with you in 2009;
- no one else is claiming this amount for the child;
- no one is claiming for the child an amount, for a spouse or common-law partner (line 5812), for an eligible dependant (line 5816), or for infirm dependants (line 5820) on their Form MB428; and
- a special allowance under the *Children's Special Allowances Act* has not been received by anyone (such as a foster parent) for the child.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount.

If you and a supporting individual other than your spouse or common-law partner can claim this amount for the same dependant, you must agree on who will claim it. If you cannot agree, only the individual with the higher net income can claim the amount.

Please give details of your dependent children in the chart on Schedule MB428-A.

#### **Line 5868 – Medical expenses**

The medical expenses you can claim on line 5868 are the same as those you can claim on line 330 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2009 and must not have been claimed on a 2008 return.

Your total expenses have to be more than either 3% of your net income (line 236 of your return) or \$1,728, whichever is less.

##### **Note**

If the total medical expenses claimed are more than \$1,728 but less than \$2,011, it is important that you enter the amount on line 5868 **and** on line 330 of your federal Schedule 1.

#### **Line 5872 – Allowable amount of medical expenses for other dependants**

In addition to the medical expenses claimed on line 5868, you can also claim medical expenses for other dependants.

The medical expenses you use to calculate your claim on line 5872 are the same as those used to calculate your federal claim on line 331 of federal Schedule 1. They have to cover the **same 12-month period** ending in 2009 and must not have been claimed on a 2008 return.

The total expenses for each dependant have to be more than either 3% of that dependant's net income (line 236 of his or her return) or \$1,728, whichever is **less**. The maximum amount you can claim is \$10,000 for each dependant.

Complete the calculation for line 5872 on the *Provincial Worksheet* in this book to determine your claim.

#### **Line 5896 – Donations and gifts**

To calculate your claim on line 5896, enter the amounts from lines 345 and 347 of federal Schedule 9 and multiply them by the rates on lines 28 and 29 of Form MB428.

## **Step 2 – Manitoba tax on taxable income**

**E**nter on line 32 your taxable income from line 260 of your return. Use this amount to determine which **one** of the three columns you have to complete. Enter this amount on line 33 of the applicable column and complete the calculation.

## **Step 3 – Manitoba tax**

#### **Line 41 – Manitoba tax on split income**

If you have to pay federal tax on split income on line 424 of your federal Schedule 1, complete Part 2 of Form T1206, *Tax on Split Income*, to calculate the provincial tax that applies to this income. Form T1206 also contains a special rule that applies to the amount you enter on line 428 of your return. You can find more information on tax on split income in the *General Income Tax and Benefit Guide*.

## **Line 49 – Manitoba additional tax for minimum tax purposes**

If you have to pay federal minimum tax as calculated on Form T691, *Alternative Minimum Tax*, you will also have to determine your Manitoba minimum tax.

To do this, complete the calculation on line 49 of Form MB428. You can find information about minimum tax in the *General Income Tax and Benefit Guide*.

## **Lines 51 and 52 – Political contribution tax credit**

The Manitoba political contribution tax credit is a non-refundable tax credit you can use to reduce your Manitoba tax payable. You can claim this credit if you contributed to a registered Manitoba political party or candidates seeking election to the Manitoba Legislature in 2009.

### **How to claim**

Enter your total contributions on line 51 of Form MB428 and determine the amount to enter on line 52 as follows:

- For contributions of **more than \$1,275**, enter \$650 on line 52 of Form MB428.
- For contributions of **\$1,275 or less**, complete the calculation for line 52 on the *Provincial Worksheet* in this book.

**Receipts** – For each contribution, attach to your paper return the official receipt signed by the official representative of the political party, district association, or independent candidate. If you are filing electronically, keep your receipts in case we ask to see them.

## **Line 54 – Labour-sponsored funds tax credit**

You can claim this credit for eligible investments you made in a labour-sponsored venture capital (LSVC) corporation in 2009 (that you did not claim on your 2008 return) or in the first 60 days of 2010.

If an RRSP for a spouse or common-law partner became the first registered holder of the share, either the RRSP contributor or the annuitant may claim this credit for that share.

For investments made in a LSVC corporation registered before July 1, 2006, your claim cannot exceed \$750. If an investment is made in a LSVC corporation registered after June 30, 2006, your claim for the total investment made in all LSVC corporations cannot exceed \$1,800.

Enter the credit shown on Slip T2C (MAN.), *Labour-Sponsored Funds Tax Credit*, on line 54 of Form MB428.

**Receipts** – Attach Slip T2C (MAN.) to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

## **Line 56 – Provincial foreign tax credit**

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be eligible to claim a provincial foreign tax credit.

To claim the credit, get Form T2036, *Provincial or Territorial Foreign Tax Credit*, from the CRA's Web site or by contacting us (see the section called "For more information" at the beginning of this book).

Enter, on line 56 of Form MB428, the tax credit amount calculated at line 5 of Form T2036.

**Receipts** – Attach Form T2036 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

## **Line 58 – Community enterprise development tax credit**

You can claim this credit for investments you made in eligible community enterprise development (CED) projects in 2009.

Your Manitoba community enterprise development tax credit is shown on Slip T2CEDTC (MAN.), *Manitoba Community Enterprise Development Tax Credit*.

To claim the credit, get Form T1256, *Manitoba Community Enterprise Development Tax Credit*, from the CRA's Web site or by contacting us (see the section called "For more information" at the beginning of this book).

Enter, on line 58 of Form MB428, the tax credit amount at line 6 of Form T1256.

**Receipts** – If you are filing a paper return, attach a copy of Form T1256 and Slip T2CEDTC (MAN.). If you are filing electronically, keep all your documents in case we ask to see them.

## **Line 60 – Community enterprise investment tax credit**

You can claim this credit for investments you made in eligible community enterprise investment projects in 2009.

Your Manitoba community enterprise investment tax credit is shown on Slip T2CEITC (MAN.), *Manitoba Community Enterprise Investment Tax Credit*.

To claim the credit, get Form T1256-1, *Manitoba Community Enterprise Investment Tax Credit*, from the CRA's Web site or by contacting us (see the section called "For more information" at the beginning of this book).

Enter, on line 60 of Form MB428, the tax credit amount at line 6 of Form T1256-1.

**Receipts** – If you are filing a paper return, attach a copy of Form T1256-1 and Slip T2CEITC (MAN.). If you are filing electronically, keep all your documents in case we ask to see them.

## Line 62 – Manitoba mineral exploration tax credit

You can claim this credit if you invested in flow-through shares and Manitoba mining flow-through share expenditures have been renounced to you.

Your Manitoba qualifying expenses are shown in box 144 on Information Slip T101, *Statement of Resource Expenses*, received from a mining corporation or on Information Slip T5013A, *Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses*, received as a member of a partnership.

To claim the credit, get Form T1241, *Manitoba Mineral Exploration Tax Credit*, from the CRA's Web site or by contacting us (see the section called "For more information" at the beginning of this book).

Enter, on line 62 of Form MB428, the tax credit amount calculated at line 8 of Form T1241.

**Receipts** – If you are filing a paper return, attach a copy of Form T1241 and Information Slip T101 or T5013A. If you are filing electronically, keep all your documents in case we ask to see them.

## Line 64 – Manitoba tuition fee income tax rebate

You can claim this rebate if you meet **all** of the following conditions:

- you were a resident of Manitoba at the end of the year;
- you completed an eligible program of studies after December 31, 2006, and you met the necessary qualifications for graduation; and
- the tuition fees for the program of study were not claimed in a previous tax year for this rebate.

To claim the rebate, get Form T1005, *Manitoba Tuition Fee Income Tax Rebate*, from the CRA's Web site or by contacting us (see the section called "For more information" at the beginning of this book).

Enter, on line 64 of Form MB428, the tax rebate amount calculated at line 15 of Form T1005.

**Receipts** – Attach Form T1005 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

## Form MB479, Manitoba Credits

This section contains general information followed by instructions for certain lines on the form.

### Note

Enter your marital status and information about your spouse or common-law partner (including his or her net income, even if it is zero) in the Identification area on page 1 of your return.

## Personal tax credit

### Who can claim the personal tax credit?

You must have been a resident of Manitoba at the end of the year to claim this credit.

If you were **19 or older** at the end of the year, see "Who cannot claim the personal tax credit?" to be sure you qualify.

If you were **younger than 19** at the end of the year, you can only claim this credit if you had a spouse or common-law partner **or** you were a parent, **or** you can claim the Manitoba education property tax credit on your 2009 return.

### Who cannot claim the personal tax credit?

You cannot claim this credit if you were claimed as a dependant by anyone on his or her Form MB428.

Also, you **cannot claim** this credit if:

- you were confined to a prison or a similar institution at the end of the year, **and** you were there for six months or more during the year;

- your spouse or common-law partner is claiming a transfer of part or all of your age amount, or your disability amount on his or her Schedule MB(S2); or
- another person is claiming a transfer of part or all of your disability amount on line 5848 of his or her Form MB428.

### Did you have a spouse or common-law partner at the end of the year?

If you had a spouse or common-law partner at the end of the year, you and your spouse or common-law partner have to decide who will claim the personal tax credit, the education property tax credit, and the school tax credit for both of you. Only one of you can make the claim.

However, if you are claiming your spouse or common-law partner as a dependant on line 5812 of Form MB428, you have to make the personal tax credit claim for both of you.

When you calculate your **family income** (lines 1 to 6 of Form MB479), complete columns 1 and 2 using the information from your and your spouse's or common-law partner's returns for the year.

You cannot claim the personal tax credit for a spouse or common-law partner who was confined to a prison or a similar institution at the end of the year **and** was there for six months or more during the year.

### Did you or your spouse or common-law partner receive provincial or municipal social assistance payments in 2009?

If so, you can only claim a portion of the personal tax credit, the education property tax credit, and the school tax credit. For details, read line 43 on page 10.

## Were you and your spouse or common-law partner living apart at the end of the year for medical reasons?

If so, and you and your spouse or common-law partner occupied separate residences for part or all of the year, both of you can claim separate personal tax credits.

However, if you are claiming your spouse or common-law partner as a dependant on line 5812 of Form MB428, or if your spouse or common-law partner has transferred his or her age or disability amount to you (line 1 or 3 on your Schedule MB(S2), you have to make a joint personal tax credit claim for both of you.

Whether you make separate or joint personal tax credit claims, when you calculate your **family income** (lines 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2. Enter your spouse's or common-law partner's address beside box 6089.

## Did your spouse or common-law partner die in 2009?

If your spouse or common-law partner died in 2009, only you, the surviving spouse or common-law partner, can claim the personal tax credit for both of you unless you were separated for medical reasons as explained above.

When you calculate your **family income** (line 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2.

If there is no surviving spouse or common-law partner, the personal tax credit can be claimed on the **deceased person's final return**.

## Were you separated or divorced at the end of the year?

If you were separated or divorced at the end of the year, both of you can claim a personal tax credit. However, if one spouse or common-law partner claims the other as a dependant, the person claimed cannot claim a personal tax credit.

If a parent is claiming an **amount for an eligible dependant** on line 5816 of his or her Form MB428, only that parent can claim the personal tax credit for that child.

## Did you have dependants in 2009?

You cannot claim the personal tax credit for a dependant who:

- received provincial or municipal social assistance payments in 2009 (other than your spouse or common-law partner); or
- was confined to a prison or a similar institution at the end of the year **and** was there for six months or more during the year.

## What credits can you claim?

### Line 7 – Basic credit (\$195)

### Line 8 – Age credit for self

Claim \$113 if you were 65 or older at the end of the year.

### Line 9 – Basic credit for spouse or common-law partner

Claim \$195 if you had a spouse or common-law partner at the end of the year.

### Line 10 – Age credit for spouse or common-law partner

Claim \$113 if your spouse or common-law partner was 65 or older at the end of the year.

### Line 11 – Disability credit for spouse or common-law partner

Claim \$113 if you claimed a transfer of your spouse or common-law partner's disability amount on line 3 of your Schedule MB(S2) or if your spouse or common-law partner can claim the disability amount on line 5844 of his or her Form MB428.

### Line 13 – Credit for an eligible dependant

Claim \$195 if you claimed the amount for an eligible dependant on line 5816 of Form MB428. You cannot claim this credit if you are claiming the basic credit for a spouse or common-law partner on line 9.

### Line 14 – Disability credit for self or for a dependant other than your spouse or common-law partner

Enter the number of disability claims beside box 6095.

Claim \$113 for the disability amount you claimed on line 5844 of Form MB428 and \$113 for **each** disability amount claimed by you or your spouse or common-law partner on line 5848 of Form MB428.

You can claim this credit for a dependant if you are entitled to claim the family tax benefit for that dependant on Schedule MB428-A and no one else has claimed the family tax benefit for that dependant. For information on claiming the family tax benefit for a dependant, see pages 3 and 4.

### Line 15 – Credit for disabled dependants born in 1991 or earlier

Enter beside box 6097 the number of disabled dependants, but **do not** include a dependant for whom you claimed the **credit for an eligible dependant** on line 13.

Claim \$62 for **each** disabled dependant age 18 or older for whom you or your spouse or common-law partner claimed an amount on line 5820 of Form MB428.

You can claim this credit for a dependant if you are entitled to claim the family tax benefit for that dependant on Schedule MB428-A and no one else has claimed the family tax benefit for that dependant. For information on claiming the family tax benefit for a dependant, see pages 3 and 4.

### Line 16 – Credit for dependent children born in 1991 or later

Enter beside box 6099 the number of dependent children you have, but **do not** include a child for whom you claimed

the credit for an eligible dependant on line 13 or the credit for disabled dependants on line 15.

Please provide details of your dependent children born in 1991 or later in the chart on Schedule MB428-A, *Manitoba Family Tax Benefit*.

Claim \$26 for **each** dependent child who was 18 or younger on December 31, 2009, and for whom **all** of the following apply:

- you are the parent of the child;
- the child was resident in Canada and lived with you in 2009;
- no one else is claiming this credit for the child;
- no one is claiming for the child an amount, for basic credit for spouse or common-law partner (line 9), credit for an eligible dependant (line 13), or credit for disabled dependants born in 1991 or earlier (line 15) on their Form MB479; and
- a special allowance under the *Children's Special Allowances Act* has not been received by anyone (such as a foster parent) for the child.

You can claim this credit for a dependant if you are entitled to claim the family tax benefit for that dependant on Schedule MB428-A and no one else has claimed the family tax benefit for that dependant. For information on claiming the family tax benefit for a dependant, see pages 3 and 4.

## Education property tax credit

### Who can claim the education property tax credit?

You **can** claim this credit if you were a resident of Manitoba at the end of the year and you met **all** of the following conditions:

- you paid rent or property tax on a principal residence (defined on page 9) in Manitoba in 2009;
- your occupancy cost (defined on page 9) was more than \$250; and
- you were 16 or older at the end of the year.

However, you have already received your full benefit if:

- your family income is more than \$2,500 (\$15,000 if you were 65 or older at the end of the year); **and**
- the Manitoba education property tax credit advance of \$650 was either deducted from your 2009 property tax statement or you received it after you applied for it.

In this case, do not complete the calculation from lines 20 to 31 of Form MB479.

### Who cannot claim the education property tax credit?

You **cannot** claim the education property tax credit if you were living in the home of someone who, for 2009:

- will claim you as a dependant;
- will claim a spouse or common-law partner amount for you or to whom you will transfer part or all of your age amount or disability amount; or
- has received or will receive an education property tax credit.

### Did you have a spouse or common-law partner at the end of the year?

If you had a spouse or common-law partner at the end of the year, you and your spouse or common-law partner have to decide who will claim the personal tax credit, the education property tax credit, and the school tax credit. Only one of you can claim these credits for both of you.

### Did you or your spouse or common-law partner receive provincial or municipal social assistance payments in 2009?

If so, you can only claim a portion of the personal tax credit, the education property tax credit, and the school tax credit. For details, read line 43 on page 10.

### Is 2009 the first year we consider you to have a spouse or common-law partner?

If so, one spouse or common-law partner can claim an education property tax credit on his or her residence before you became spouses or common-law partners as well as on your common residence after you became spouses or common-law partners.

If you do not claim your spouse or common-law partner as a dependant, your spouse or common-law partner can also claim his or her separate residence before you became spouses or common-law partners.

When you calculate your **family income** (lines 1 to 6 on Form MB479), complete columns 1 and 2 using the information from your and your spouse's or common-law partner's returns for the year.

### Were you and your spouse or common-law partner living apart at the end of the year for medical reasons?

If so, and you and your spouse or common-law partner occupied separate residences for part or all of the year, both you and your spouse or common-law partner can claim separate education property tax credits. One spouse or common-law partner claims a credit for the common residence for the year. The other spouse or common-law partner claims a credit for the other residence for the time you were living apart (read "Nursing home fees" on page 9).

When you calculate your **family income** (lines 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2. Enter your spouse's or common-law partner's address beside box 6089.

### **Were you separated or divorced at the end of the year?**

If so, both you and your spouse or common-law partner can claim an education property tax credit on your separate residences after the separation or divorce. However, only one spouse or common-law partner can claim an education property tax credit for the family residence you both lived in before the separation or divorce.

### **Did your spouse or common-law partner die in 2009?**

If your spouse or common-law partner died in 2009, only you, the surviving spouse or common-law partner, can claim the education property tax credit for both of you unless you were separated for medical reasons as explained on page 8.

When you calculate **family income** (lines 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2.

If there is no surviving spouse or common-law partner, the education property tax credit can be claimed on the **deceased person's final return**.

### **Shared accommodation**

If you shared accommodation with one or more tenants, **only one of you** can claim an education property tax credit for the residence for the entire period during which you shared the accommodation. If one person received a shelter allowance, that person has to claim the education property tax credit.

### **Occupancy cost**

Your occupancy cost is based on the net property tax paid for your principal residence, education property tax credit advance received, and/or 20% of the total rent paid for 2009. Only the part that is more than the base amount of \$250 will qualify for the education property tax credit for 2009.

### **Principal residence**

You can only claim an education property tax credit on one principal residence at a time. A principal residence is a residential dwelling unit located in Manitoba that you, or you and your spouse or common-law partner, either owned or rented and usually lived in during 2009. You cannot claim property tax or rent you paid for a secondary residence such as a cottage.

If you owned or rented a residence at different times during 2009, claim the rent and/or the property taxes and the Manitoba education property tax credit advance that applies to the time you lived in each residence.

If your property is used for more than one purpose (for example, residential and farm, or commercial, or a multi-dwelling unit), use only the portion of the taxes that applies to your principal residence when calculating the credit.

### **Farmers**

Read the definition of a principal residence on this page.

You must use the portion of the property tax that applies only to the residence, not including farmland. When reporting an amount on line 21 of Form MB479, use the amount of "Net Residential Taxes" from your property tax statement or the appropriate portion.

### **Nursing home fees**

If you paid nursing home fees, you can claim as rent 50% of fees that you do not claim as medical expenses.

### **Mobile homes**

**Licence fee** – If you paid a municipal licence fee and/or rent for a mobile home, claim your municipal licence fee as your net property tax, and claim the rent you paid for the lot as rent.

**Property taxes** – If you paid property taxes and/or rent for a mobile home, report your property taxes as your net property tax, and claim the rent you paid for the lot as rent.

### **Line 20 – Total rent paid in Manitoba for 2009**

Enter beside box 6110 the rent you paid in Manitoba for 2009.

If you paid room and board, only claim the part for your room. However, if you lived in a home also occupied by the owner, you cannot claim an education property tax credit.

### **Line 21 – Net property tax paid in Manitoba for 2009**

If you were a homeowner, enter on line 21 the property tax you paid on your principal residence in Manitoba for 2009 after you deduct any education property tax credit advance you received. Read the definition for principal residence on this page.

#### **Note**

If you live in rural Manitoba, enter on line 21 the amount of the "Net Residential Taxes" from your property tax statement or the appropriate portion.

If you moved from one residence that you owned to another, claim the property tax you paid that applies to the time you lived in each residence.

### **Line 22 – Manitoba education property tax credit advance received**

Enter on line 22 any education property tax credit advance (EPTCA) that was either deducted from your property tax statement or received by you after you applied for it.

If you owned your principal residence for part of 2009, prorate any EPTCA you received to cover the period of ownership. If you received an EPTCA for more than one residence, total the prorated amounts of all EPTCA you received.

**Receipts** – If you are filing a paper return do not include property tax or rent receipts. Whether you are filing a paper return or electronically, keep all your receipts in case we ask to see them.

**If you are claiming rent and/or property taxes for the education property tax credit, you must complete the “Declaration for the education property tax credit” chart on Form MB479.**

## School tax credit for homeowners

You may qualify to claim the school tax credit if **all** of the following apply:

- you were 55 or older at the end of the year;
- your family income is less than \$23,800;
- you or your spouse or common-law partner owns, is buying, or is a life tenant of a principal residence; and
- the assessed school tax for that residence is more than \$160 for the year.

If you qualify, see the table on page 11 to determine the amount to enter on line 32 of Form MB479.

If you are a **mobile home owner** special rules may apply. Contact the Manitoba Tax Assistance Office for more information.

### Note

If you are a **tenant**, you may be eligible to receive school tax assistance for tenants. For details, see the page called “Information for Residents of Manitoba”.

## Line 33 – School tax assessed in Manitoba for 2009

Enter beside box 6122 the school part of the property tax statement for your principal residence in Manitoba for 2009.

The amount you enter will be the total assessed value of the school taxes for your residence before the education property tax credit advance was deducted.

Subtract \$160 from this amount and enter the result on line 33.

## Line 39 – Manitoba shelter benefits received

Enter on line 39 any payment you or your spouse or common-law partner received under the Manitoba Shelter Benefit program during 2009.

## Line 43 – Social assistance recipients

If you or your spouse or common-law partner received provincial or municipal social assistance payments in 2009, complete line 43 of Form MB479. If you and your spouse or common-law partner each received Slip T5007, or if you or your spouse or common-law partner received more than one Slip T5007, enter on line 43 whichever number shown in box 14 is **the least**.

## Line 45 – Primary caregiver tax credit

You can claim this credit if, in 2009, you were a resident of Manitoba and you provided ongoing voluntary care to a family member, friend, or neighbour who has been assessed under the Manitoba Home Care Program guidelines as requiring care at level 2 or higher. To be eligible, the person you care for (the qualified client) must have designated you as his or her primary caregiver.

Also, you must have provided care and supervision for the client for **more than 90 days** in the year and received no compensation for your services. If you started providing care to a home care client on October 1, 2008, or earlier, and continued to provide care throughout 2009, you can claim the full amount of the tax credit.

You can claim up to a maximum of \$1,020 per client. You can be a designated primary caregiver for up to **three clients** in any given month during the year, and you can claim the tax credit for each one of them provided the 90-day waiting period has been completed for each client.

### Note

You cannot claim this credit for periods longer than **14 continuous days** during which the person requiring care is placed in a hospital or an institution, or you are unavailable to provide care for any other reason, such as vacation.

Complete the worksheet for line 45 on Form MB479, to calculate your credit. Enter on line 45 of Form MB 479 the total credits calculated on the worksheet.

## Line 47 – Co-op education and apprenticeship tax credit

You can claim this credit if in 2009 you paid salaries or wages:

- to a student for a qualifying work placement;
- to a graduate or a journey person for a period of qualifying employment that ended in 2009; or
- to a qualifying advanced level apprentice.

Enter on line 47 of Form MB479 the total credits shown on all your Slips T2CEATC (MAN.), *Co-op Education and Apprenticeship Tax Credit*.

**Receipts** – Attach your Slips T2CEATC (MAN.) to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

### Line 49 – Odour-control tax credit

You can claim this credit if, in 2009, you were carrying on the business of farming in Manitoba and you incurred eligible odour-control expenditures.

To claim the credit, get Form T4164, *Manitoba Odour-Control Tax Credit*, from the CRA’s Web site or by contacting us (see the section called “For more information” at the beginning of this book).

Enter, on line 49 of Form MB479, the tax credit amount from line 10 of Form T4164.

**Receipts** – If you are filing a paper return, attach a copy of Form T4164. If you are filing electronically, keep all your documents in case we ask to see them.

### Lines 51 and 52 – Green energy equipment tax credit

If you installed a geothermal ground source heating system in 2009, you may claim a 10% credit on eligible capital installation cost minus the heat pump plus a 5% credit on the cost of the heat pump if it was made in Manitoba.

If you installed solar thermal heating equipment in 2009, you may claim 10% of your eligible capital cost as a credit.

Enter your eligible credit on line 51 of Form MB479.

For more information and to get the *Manitoba green energy equipment tax credit worksheet for installation of geothermal ground source heating systems*, which will help you calculate your credit, go to the Manitoba web page [www.gov.mb.ca/finance/tao/green.html](http://www.gov.mb.ca/finance/tao/green.html).

If, in 2009, you manufactured geothermal heat pumps in Manitoba that were sold for use in Manitoba, you may claim 5% of your total sale price of the heat pumps, as a credit on line 52 of Form MB479.

**Receipts** – Attach your receipts to your paper return. If you are filing electronically, keep all your receipts in case we ask to see them

### Line 55 – Book publishing tax credit

You may claim this credit if, in 2009, you incurred eligible expenditures when you published a qualifying book.

To claim the credit, get Form T1299, *Manitoba Book Publishing Tax Credit*, from the CRA’s Web site or contact us. (See the section called “For more information” at the beginning of this book).

Enter on line 55 of Form MB479 the credit shown on Form T1299.

**Receipts** – Attach Form T1299 and any other receipts to your paper return. If you are filing electronically, keep all your forms and receipts in case we ask to see them.

## Homeowners’ school tax credit table

Use this table if you qualify for the school tax credit for homeowners (see page 10). Find your family income below. Enter on line 32 of Form MB479, *Manitoba Credits*, the amount shown beside your family income.

Family income		Amount	Family income		Amount									
Equal to or over	Under		Equal to or over	Under										
0	15,100	\$175	16,800	16,900	\$139	18,600	18,700	\$103	20,400	20,500	\$67	22,200	22,300	\$31
15,100	15,200	173	16,900	17,000	137	18,700	18,800	101	20,500	20,600	65	22,300	22,400	29
15,200	15,300	171	17,000	17,100	135	18,800	18,900	99	20,600	20,700	63	22,400	22,500	27
15,300	15,400	169	17,100	17,200	133	18,900	19,000	97	20,700	20,800	61	22,500	22,600	25
15,400	15,500	167	17,200	17,300	131	19,000	19,100	95	20,800	20,900	59	22,600	22,700	23
15,500	15,600	165	17,300	17,400	129	19,100	19,200	93	20,900	21,000	57	22,700	22,800	21
15,600	15,700	163	17,400	17,500	127	19,200	19,300	91	21,000	21,100	55	22,800	22,900	19
15,700	15,800	161	17,500	17,600	125	19,300	19,400	89	21,100	21,200	53	22,900	23,000	17
15,800	15,900	159	17,600	17,700	123	19,400	19,500	87	21,200	21,300	51	23,000	23,100	15
15,900	16,000	157	17,700	17,800	121	19,500	19,600	85	21,300	21,400	49	23,100	23,200	13
16,000	16,100	155	17,800	17,900	119	19,600	19,700	83	21,400	21,500	47	23,200	23,300	11
16,100	16,200	153	17,900	18,000	117	19,700	19,800	81	21,500	21,600	45	23,300	23,400	9
16,200	16,300	151	18,000	18,100	115	19,800	19,900	79	21,600	21,700	43	23,400	23,500	7
16,300	16,400	149	18,100	18,200	113	19,900	20,000	77	21,700	21,800	41	23,500	23,600	5
16,400	16,500	147	18,200	18,300	111	20,000	20,100	75	21,800	21,900	39	23,600	23,700	3
16,500	16,600	145	18,300	18,400	109	20,100	20,200	73	21,900	22,000	37	23,700	23,800	1
16,600	16,700	143	18,400	18,500	107	20,200	20,300	71	22,000	22,100	35	23,800	and over	0
16,700	16,800	141	18,500	18,600	105	20,300	20,400	69	22,100	22,200	33			