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## New for Manitoba for 2019

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The personal income levels used to calculate your Manitoba tax and the **basic personal amount** have increased.

Beginning in 2019, the \$250 deductible for the **education property tax credit** is eliminated and the calculation of occupancy cost is now based on school taxes paid.

The **cultural industries printing tax credit** has been extended until the end of 2020 and the maximum annual tax credit is \$1.1 million per taxpayer.

The **book publishing tax credit** has been extended until the end of 2024.

The **small business venture capital tax credit** is extended for three years until the end of 2022.

## Manitoba tax credit programs

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Even if you do not have to pay tax, you may be entitled to the primary caregiver tax credit, the personal tax credit, the education property tax credit, the seniors' school tax rebate, and the school tax credit for homeowners.

Claims for most Manitoba credit amounts must be made within three years of the end of the tax year they relate to. To claim these amounts, attach a completed Form MB479, Manitoba Credits, and any other applicable forms, to your income tax and benefit return.

### For more information

If you have questions about **Manitoba tax and credits**, go to [gov.mb.ca/finance/tao](http://gov.mb.ca/finance/tao). You can also contact the Manitoba Tax Assistance Office by calling 204-948-2115 from Winnipeg, or 1-800-782-0771 from outside Winnipeg.

## Completing your Manitoba forms

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All the information you need to complete Form MB428, Manitoba Tax, and Form MB479, Manitoba Credits, is included in this package. Complete the forms that apply to you and attach a copy to your return.

These forms and those referenced in this guide are available at [canada.ca/cra-forms](http://canada.ca/cra-forms).

### Definitions

**Spouse** refers to a person you are legally married to.

**Common-law partner** refers to a person who is not your spouse but with whom you are in a conjugal relationship, and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship).
- This person is the parent of your child by birth or adoption.
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support.

**End of the year** means **any** of the three following dates:

- December 31, 2019
- the date you left Canada if you emigrated in 2019
- the date of death for a person who died in 2019

## Form MB428, Manitoba Tax

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Complete Form MB428 if **one** of the following applies:

- You were a resident of Manitoba at the end of the year.
- You were a non resident of Canada in 2019, and **any** of the following applies:
  - You earned income from employment in Manitoba.
  - You received income from a business with a permanent establishment only in Manitoba.

## When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions

Complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions, **instead of Form MB428**, if **both** of the following apply:

- You resided in Manitoba on December 31, 2019 (or the date you left Canada if you emigrated in 2019).
- All or part of your 2019 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment outside Manitoba.

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2019.
- You were carrying on business in more than one province or territory in Canada or receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

### Part A – Manitoba non-refundable tax credits

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The eligibility criteria and rules for claiming most of the Manitoba non-refundable tax credits are the same as those 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.

#### Newcomers to Canada and emigrants

If you reduced your claim for the amounts on lines 30000 to 30450, 31600, 31800, 32400, and 32600 of your return, you also need to reduce the corresponding amounts on lines 58040 to 58200, 58400, 58440, 58480, 58600, 58640, and 61470 of your Form MB428 in the same manner.

#### Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return and your spouse's or common-law partner's net income (line 23600 of their return, or the amount that it would be if they filed a return) is **less than \$9,134**.

##### Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

#### Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income (line 23600 of their return, or the amount that it would be if they filed a return) is **less than \$9,134**.

##### Note

If you were a single parent on December 31, 2019, and you choose to include all the universal child care benefit (UCCB) lump-sum payment you received in 2019 in your dependant's income, include this amount when calculating their net income.

#### Line 58200 – Amount for infirm dependants age 18 or older

You can claim up to \$3,605 for each of your (or your spouse's or common-law partner's) dependent children or grandchildren who has an impairment in physical or mental functions and was born in 2001 or earlier.

You can also claim an amount for each person who meets **all** of the following conditions:

- They were your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, aunt, uncle, niece, or nephew.
- They were 18 years of age or older.
- They were dependent on you (or on you and others) because of an impairment in physical or mental functions.
- They were a resident of Canada at any time in the year.

##### Notes

You **cannot** claim this amount for a person who was only visiting you.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** can include someone older than you who has become completely dependent upon you for support and you have custody and control of.

You can claim an amount only if the dependant's net income from line 23600 of their return (or the amount it would be if they filed a return) is **less than \$8,720**.

If you had to make support payments for a child, you cannot claim an amount on line 58200 for that child unless **both** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If all of these conditions are met, you can claim an amount on line 58200 **or** an amount on line 22000 of your return, whichever is better for you.

### **How to claim this amount**

Complete the calculation for line 58200 using Worksheet MB428. If you are claiming this amount for more than one dependant, enter the total amount on line 58200.

#### **Note**

The Canada Revenue Agency (CRA) may ask for a signed statement from a medical practitioner showing the type of impairment, when it began, how long it is expected to last, and that the person is, and will continue to be, dependent on others because of this impairment in physical or mental functions.

### **Claim made by more than one person**

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

### **Line 58315 – Volunteer firefighters' amount and Line 58316 – Search and rescue volunteers' amount**

You can claim **either** the volunteer firefighters' amount (VFA) **or** the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or 31240 of your return.

Enter on line 58315 the VFA you claimed on line 31220 of your return, or enter on line 58316 the SRVA you claimed on line 31240 of your return.

#### **Note**

Only residents of Manitoba are eligible for this amount. If you were not a resident of Manitoba at the end of the year, you **cannot** claim these tax credits when calculating your Manitoba tax even if you may have received income from a source in Manitoba in 2019.

### **Line 58325 – Fitness amount**

If you were a resident of Manitoba at the end of the year, you can claim up to \$500 for fees paid in 2019 on registration or membership for a **prescribed program** of physical activity for the following individuals:

- yourself, if you are under 25 years of age at the end of the year
- your (or your spouse's or common-law partner's) child under 18 years of age at the end of the year
- your spouse or common-law partner, if they were a young adult

#### **Note**

The young adult must have been between 18 and 24 years of age inclusively, at the end of the year.

If you have a spouse or common-law partner, only one of you can claim the fitness amount for a child or spouse or common-law partner who is a young adult. You and your spouse or common-law partner have to decide who will claim this amount for that individual.

### **Individuals with disabilities**

If a child or young adult is eligible for the disability tax credit, an additional amount of \$500 can be claimed, as long as a minimum of \$100 is paid on registration or membership fees for a prescribed program of physical activity.

#### **Note**

If you paid an amount that would qualify to be claimed as child care expenses (line 21400 of your return) **and** the fitness amount, you **must** first claim this amount as child care expenses. Any unused part can be claimed for the fitness amount.

### Prescribed program

To qualify for this amount, a program must meet **all** of the following conditions:

- be ongoing (a weekly program offered by a club, association, or similar organization, or a membership in an organization lasting at least eight consecutive weeks, or a program lasting at least five consecutive days)
- be supervised
- be suitable for children or young adults
- require significant physical activity where most of the activities include a significant amount of physical activity contributing to cardio-respiratory endurance, **plus** muscular strength, muscular endurance, flexibility, and/or balance)

#### Notes

For a child or young adult who is eligible for the disability tax credit, the requirement for significant physical activity is met if the activities result in movement and in an observable use of energy in a recreational context.

Physical activity includes horseback riding, but does not include activities where, as an essential part, a child or young adult rides on or in a motorized vehicle.

### Reimbursement of an eligible expense

You can only claim the part of the amount for you have not been, or will not be, reimbursed for. However, you can claim the full amount if the reimbursement is reported in your income (such as a benefit shown on a T4 slip) and you did not deduct the reimbursement anywhere else on your return.

### Supporting documents

Do not send any supporting documents when you file your tax return. Keep them in case we ask to see them later.

### Line 58326 – Children’s arts amount

You can claim up to \$500 per child for fees paid in 2019 relating to the cost of registration or membership for your (or your spouse’s or common-law partner’s) child in a **prescribed program** of artistic, cultural, recreational, or developmental activity. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit on line 58440 of Form MB428) at the start of the year an eligible arts expense was paid.

You can claim this amount if another person has not claimed the same fees, and the total claimed is not more than the maximum allowable amount if only one of you were making the claim.

### Children with disabilities

If the child is eligible for the disability tax credit and is under 18 years of age at the start of the year, you can claim an additional \$500 if at least \$100 is paid for registration or membership fees for a **prescribed program** in an artistic activity.

#### Notes

Eligible expenses do not include amounts that can be claimed for the fitness amount (line 58325 of Form MB428) or as a deduction by any person, such as the child care expenses deduction (line 21400 of the return). In addition, eligible expenses do not include amounts that any person has claimed as a tax credit.

Programs that are part of a school curriculum are not eligible.

If an organization provides your child with two **distinct prescribed programs** and one program is eligible for the children’s arts amount and the other program is eligible for the fitness amount, you should receive two receipts. If you receive only one receipt, it must clearly show the amount paid to the organization for each distinct program.

### Prescribed program

To qualify for this amount, a program must be:

- ongoing (lasting at least eight consecutive weeks, or in the case of children's camps, five consecutive days)
- supervised
- suitable for children

The program also has to meet at least **one** of the following conditions:

- It contributes to the development of creative skills or expertise in an artistic or cultural activity.
- It provides a substantial focus on wilderness and the natural environment.
- It helps children develop and use particular intellectual skills.
- It includes structured interaction between children where supervisors teach or help children develop interpersonal skills.
- It provides enrichment or tutoring in academic subjects.

**Note**

An activity that develops creative skills or expertise is eligible only if it is intended to improve a child's dexterity or coordination or helps in acquiring and applying knowledge through artistic or cultural activities such as literary arts, visual arts, performing arts, music, media, languages, customs, and heritage.

**Reimbursement of an eligible expense**

You can claim only the part of the amount for you have not been, or will not be, reimbursed for. However, you can claim the full amount if the reimbursement is reported as income (such as a benefit shown on a T4 slip) and you did not deduct the reimbursement anywhere else on your return.

**Note**

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba at the end of the year, you **cannot** claim this non-refundable tax credit when calculating your Manitoba tax even if you may have received income from a source in Manitoba in 2019.

**Supporting documents**

Do not send any supporting documents when you file your tax return. Keep them in case we ask to see them later.

**Line 58330 – Adoption expenses**

You can claim this amount if the rules are met for claiming the amount on line 31300 of your return.

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

Two adoptive parents can split the amount if the total combined claim for eligible expenses for each child is not more than the amount before the split.

**Note**

Only residents of Manitoba are eligible for this amount. If you were not a resident of Manitoba at the end of the year, you **cannot** claim this tax credit when calculating your Manitoba tax even if you may have received income from a source in Manitoba in 2019.

**Line 58360 – Pension income amount**

The amount you can claim on line 58360 is the amount on line 31400 of your return **or** \$1,000, **whichever is less**.

**Note**

Only residents of Manitoba are eligible for this amount. If you were not a resident of Manitoba at the end of the year, you cannot claim this tax credit when calculating your Manitoba tax even if you may have received income from a source in Manitoba in 2019.

**Line 58400 – Caregiver amount**

If, at any time in 2019, you (alone or with another person) kept a dwelling where you and one or more of your dependants lived, you may be able to claim up to \$3,605 for each dependant.

Each dependant must have been **one** of the following:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was a resident in Canada

**Note**

You **cannot** claim this amount for a person who was only visiting you.

Also, each dependant must meet **all** of the following conditions:

- They were 18 years of age or older when they lived with you.
- Their net income in 2019 from line 23600 of their return (or the amount that it would be if they filed a return) was **less than \$15,917**.
- They were dependent on you because of an impairment in physical or mental functions, or they are your (or your spouse's or common-law partner's) parent or grandparent born in 1954 or earlier.

If you had to make support payments for a child, you cannot claim an amount on line 58400 for that child. However, you may be able to claim an amount for that child on line 58400 (in addition to any allowable amounts on lines 58160 and 58480) if **each** of the following applies:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.

- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If both of these conditions are met, you can claim either an amount on line 58400 **or** an amount on line 22000 of your return, whichever is better for you.

### How to claim this amount

Complete the calculation for line 58400 using Worksheet MB428. If you are claiming this amount for more than one dependant, enter the total amount on line 58400.

### Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

If anyone (including you) can claim this amount for a dependant, no one can claim an amount on line 58200 for that dependant.

If anyone other than you claims an amount on line 58160 for a dependant, you cannot claim an amount on line 58400 for that dependant.

### Line 58440 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 31600 of your return.

If you were 18 years of age or older at the end of the year, enter \$6,180 on line 58440.

If you were under 18 years of age at the end of the year, complete the calculation for line 58440 using Worksheet MB428.

### Line 58480 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

#### Note

If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. Contact the CRA to find out how much you can claim.

### Line 58560 – Your tuition and education amounts

Complete Schedule MB(S11), Provincial Tuition and Education Amounts.

#### Transferring amounts

If you do not need to use all of your 2019 tuition and education amounts to reduce your provincial income tax to zero, you can transfer all or some of the unused part to **any** of the following:

- your spouse or common-law partner (who would claim it on line 59090 of their Schedule MB(S2))
- your parent or grandparent (who would claim it on line 58600 of their Form MB428)
- your spouse's or common-law partner's parent or grandparent (who would claim it on line 58600 of their Form MB428)

#### Note

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 58120 or 58640.

You must complete the "Transfer or carryforward of unused amount" section of Schedule MB(S11) to transfer an amount. You must also complete any of the following applicable forms to **designate** who can claim the transferred amount and to **specify** the provincial amount this person can claim:

- T2202, Tuition and Enrolment Certificate
- TL11A, Tuition and Enrolment Certificate – University Outside Canada
- TL11C, Tuition and Enrolment Certificate – Commuter to the United States

The transferred amount may be different than the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 20 of your Schedule MB(S11).

#### Carrying forward amounts

Complete the "Transfer or carryforward of unused amounts" section of Schedule MB(S11) to calculate the amount you can carry forward to a future year. The amount is the part of your tuition and education amount that you do not need to use for the year and are not transferring to your spouse or common-law partner, your parent or grandparent or your spouse's or common-law partner's parent or grandparent.

### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule MB(S11). Keep your other documents in case we ask to see them later.

### Line 58600 – Tuition and education amounts transferred from a child

A student may be able to transfer all or part of their unused tuition and education amounts for 2019 to their parent or grandparent or their spouse's or common-law partner's parent or grandparent.

The maximum amount a student can transfer to you is \$5,000 **minus** the amount they use even if there is an unclaimed part.

### How to claim this amount

Enter on line 58600 the total of all provincial amounts that each student has transferred to you as shown on their Form T2202, TL11A, or TL11C.

#### Notes

The student must have entered this amount on line 20 of their Schedule MB(S11). They may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were residents of different provinces or territories on December 31, 2019, special rules may apply. Contact the CRA to find out how much you can claim on line 58600.

### Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

#### Note

The student must attach Schedule MB(S11) to their paper return.

### Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

Your total expenses need to be **more than** either 3% of your net income from line 23600 of your return **or** \$1,728, **whichever is less**.

#### Note

If the total medical expenses claimed are **more than \$1,728 but less than \$2,352**, enter the amount on line 58689 **and** on line 33099 of your return.

### Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses claimed on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

The total expenses for each dependant need to be **more than** either 3% of that dependant's net income from line 23600 of their return **or** \$1,728, **whichever is less**.

## Schedule MB428–A, Manitoba Family Tax Benefit

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### Line 5 – Age amount for spouse or common-law partner who is 65 years of age or older

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 on line 60720 the number of disability claims you are making.

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

- the disability amount you claimed on line 58440 of your Form MB428
- each disability amount claimed on line 58480 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 58480 of Form MB428 for the same dependant, you must agree on who will claim the amount on line 7 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 2001 or earlier**

Enter on line 60740 the number of disabled dependants you are claiming. Do **not** include any dependant you claimed the amount for an eligible dependant for on line 3.

Claim \$2,752 for each disabled dependant 18 years of age or older you (or your spouse or common-law partner) claimed an amount for on line 58200 of 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 58200 of Form MB428 for the same dependant, you must agree on who will claim the amount on line 8 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 2001 or later**

Enter on line 60760 the number of dependent children you have. Do **not** include any dependant you claimed the amount for an eligible dependant for on line 3, or the amount for disabled dependants for on line 8.

Claim \$2,752 for each child who was 18 years of age or younger on December 31, 2019 if **all** of the following conditions apply:

- You are the parent of the child.
- The child was resident in Canada and lived with you in 2019.
- No one else is claiming this amount for the child.
- No one is claiming an amount for a spouse or common-law partner (line 58120), an amount for an eligible dependant (line 58160), or an amount for infirm dependants age 18 or older (line 58200) for the child on their Form MB428.
- No one (such as a foster parent) has received a special allowance under the Children's Special Allowances Act 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 the amount on line 9. If you cannot agree, only the individual with the higher net income can claim the amount.

Complete the chart "Details of dependent children born in 2001 or later" on Schedule MB428–A, Manitoba Family Tax Benefit.

## Part B – Manitoba tax on taxable income

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Enter your taxable income from line 26000 of your return on line 43 in Part B of your Form MB428.

Use the amount from line 43 to decide which column in Part B to complete.

### Manitoba tax rates for 2019

The following tax rates are used in the calculation of your Manitoba tax on taxable income:

- 10.8% on the portion of your taxable income that is \$32,670 or less, **plus**
- 12.75% on the portion of your taxable income that is more than \$32,670 but not more than \$70,610, **plus**
- 17.4% on the portion of your taxable income that is more than \$70,610.

## Part C – Manitoba tax

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### Line 52 – Manitoba tax on split income

If you are reporting an amount on line 40424 of your return for federal tax on split income, complete Part 3 of Form T1206, Tax on Split Income, to calculate the Manitoba tax to enter on line 42800 of your return.

For more information on tax on split income, see the Federal income tax and benefit guide.

### Line 60 – Manitoba additional tax for minimum tax purposes

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 60 of your Form MB428 to determine your Manitoba additional tax for minimum tax purposes.

For more information about minimum tax, see the Federal income tax and benefit guide.

### Lines 62 and 63 – Manitoba political contribution tax credit

You can claim this credit if you contributed to a registered Manitoba political party or candidates seeking election to the Manitoba Legislature in 2019.

#### How to claim this credit

Enter your total contributions on line 62 of your Form MB428 and calculate the amount to enter on line 63 as follows:

- For contributions of **\$2,325 or less**, complete the calculation for line 63 using your Worksheet MB428.
- For contributions of **more than \$2,325**, enter \$1,000 on line 63 of your Form MB428.

#### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach the official receipt (signed by the official representative of the political party or candidate) for each contribution.

### Line 65 – Labour-sponsored funds tax credit

You can claim this credit for eligible investments you made in a labour-sponsored venture capital (LSVC) corporation in 2019 (that you did not claim a credit for on your 2018 return) or in the first 60 days of 2020.

If a registered retirement savings plan (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 be more than \$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 be more than \$1,800.

Enter the credit shown on your Slip T2C (MAN.) on line 65 of your Form MB428.

#### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Slip T2C (MAN.).

### **Line 67 – 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 this credit, complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Enter, on line 67 of your Form MB428, the tax credit calculated on your Form T2036.

#### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T2036.

### **Line 69 – Manitoba community enterprise development tax credit (non-refundable)**

You can claim this non-refundable tax credit for any unused amounts from previous years.

For investments you made in 2019 or during the first 60 days of 2020, read “Line 77 – Manitoba community enterprise development tax credit (refundable)” on page 76.

Your Manitoba community enterprise development tax credit is shown on line 9 of your Slip T2CEDTC (MAN.).

To claim this credit, complete Form T1256, Manitoba Community Enterprise Development Tax Credit.

Enter, on line 69 of your Form MB428, the non-refundable tax credit calculated on your Form T1256.

#### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1256 and Slip T2CEDTC (MAN.).

### **Line 71 – Manitoba small business venture capital tax credit**

You can claim this credit for investments you made in eligible small business venture capital projects in 2019.

Your Manitoba small business venture capital tax credit is shown on your Slip T2SBVCTC (MAN.).

To claim this credit, complete Form T1256-1, Manitoba Small Business Venture Capital Tax Credit (Individuals).

Enter, on line 71 of your Form MB428, the tax credit calculated on your Form T1256-1.

#### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1256-1 and Slip T2SBVCTC (MAN.).

### **Line 73 – Manitoba employee share purchase tax credit (non-refundable)**

You can claim this non-refundable tax credit for shares you acquired from a registered employee share ownership plan (ESOP) at any time in 2019.

Your Manitoba employee share purchase tax credit is shown on your ESOP receipts.

To claim this credit, complete Form T1256-2, Manitoba Employee Share Purchase Tax Credit.

Enter, on line 73 of your Form MB428, the non-refundable tax credit calculated on your Form T1256-2.

You may not need all of your unused credit available to reduce your provincial income tax to zero.

The unused amount will be shown on your most recent notice of assessment or reassessment. If you want to apply the unused amount to a previous year, send an adjustment request to the CRA.

#### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1256-2 and your ESOP receipts.

### **Line 75 – 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 box 199 on Information Slip T5013, Statement of Partnership Income, received as a member of a partnership.

To claim this credit, complete Form T1241, Manitoba Mineral Exploration Tax Credit.

Enter, on line 75 of your Form MB428, the tax credit calculated on your Form T1241.

### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1241 and Information Slip T101 or T5013.

## **Form MB479, Manitoba Credits**

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Complete Form MB479 if you were a resident of Manitoba at the end of the year and want to apply for the personal tax credit, the education property tax credit, the seniors' school tax rebate and/or the school tax credit for homeowners.

### **Note**

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section 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 years of age or older at the end of the year, read "Who cannot claim the personal tax credit?" to make sure you still qualify.

If you were under 19 years of age at the end of the year, you can only claim this credit if **one** of the following applies to you:

- You had a spouse or common-law partner.
- You were a parent.
- You can claim the Manitoba education property tax credit on your 2019 return.

### **Who cannot claim the personal tax credit?**

You **cannot** claim this credit if **any** of the following applies:

- You were claimed as a dependant by anyone on their Form MB428.
- 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 their Schedule MB(S2).
- Another person is claiming a transfer of part or all of your disability amount on line 58480 of their Form MB428.

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

If so, you and your spouse or common-law partner need to decide who will claim the personal tax credit for both of you. Only one of you must claim this amount.

If you are claiming your spouse or common-law partner as a dependant on line 58120 of Form MB428, you have to make the personal tax credit claim for both of you.

When you calculate your **family income**, complete columns 1 and 2 (lines 1 to 6 of Form MB479) 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 social assistance payments in 2019?**

If so, you can only claim part of the personal tax credit. For more information, read "Line 58 – Social assistance received" on page 74.

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

If 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.

If you are claiming your spouse or common-law partner as a dependant on line 58120 of Form MB428, or if your spouse or common-law partner has transferred their age or disability amount to you (line 1 or 3 on your Schedule MB(S2), 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), do not complete lines 1 to 5 in column 2. Enter your spouse's or common-law partner's address on line 60890.

#### **Did your spouse or common-law partner die in 2019?**

If so, 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** (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 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 so, 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 58160 of their Form MB428, only that parent can claim the personal tax credit for that child.

#### **Did you have dependants in 2019?**

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

- received social assistance payments in 2019 (other than your spouse or common-law partner)
- was confined to a prison or a similar institution at the end of the year for six months or more during 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 11 – Disability credit for spouse or common-law partner**

Claim \$113 if you claimed a transfer of your spouse's 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 58440 of their Form MB428.

#### **Line 13 – Credit for an eligible dependant**

Claim \$195 if you claimed the amount for an eligible dependant on line 58160 of your 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 on line 60950 the number of disability claims you are making.

Claim \$113 for **each** of the following:

- the disability amount you claimed on line 58440 of your Form MB428
- each disability amount claimed on line 58480 of your (or your spouse's or common-law partner's) 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, read "Schedule MB428–A, Manitoba Family Tax Benefit" on page 64.

#### **Line 15 – Credit for disabled dependants born in 2001 or earlier**

Enter on line 60970 the number of disabled dependants you are claiming. Do **not** include any dependants you claimed the credit for an eligible dependant for on line 13.

Claim \$62 for each disabled dependant 18 years of age or older you (or your spouse or common-law partner) claimed an amount for on line 58200 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, read "Schedule MB428–A, Manitoba Family Tax Benefit" on page 64.

## Line 16 – Credit for dependent children born in 2001 or later

Enter on line 60999 the number of dependent children you have. Do **not** include any dependants you claimed the credit for an eligible dependant for on line 13, or the credit for disabled dependants for on line 15.

Complete the “Details of dependent children born in 2001 or later” chart on Schedule MB428–A, Manitoba Family Tax Benefit.

Claim \$26 for each dependent child who was 18 years of age or younger on December 31, 2019, if **all** of the following conditions apply:

- You are the parent of the child.
- The child was resident in Canada and lived with you in 2019.
- No one else is claiming this credit for the child.
- No one is claiming an amount for the basic credit for spouse or common-law partner, the credit for an eligible dependant, or the credit for disabled dependants born in 2001 or earlier, for the child when calculating their personal tax credit on their Form MB479.
- No one (such as a foster parent) has received a special allowance under the Children’s Special Allowances Act 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, read “Schedule MB428–A, Manitoba Family Tax Benefit” on page 64.

## Education property tax credit

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

You can claim this credit if you met **all** of the following conditions:

- You were a resident of Manitoba at the end of the year.
- You paid rent or school taxes on a **principal residence** (defined on page 71) in Manitoba in 2019.
- You were 16 years of age or older at the end of the year.

However, you have already received your full benefit if you met **all** of the following conditions:

- You were 65 years of age or older at the end of the year.
- Your family income was **more than \$40,000**.
- The Manitoba education property tax credit has been applied as an advance on your 2019 municipal property tax statement.

In this case, do **not** complete the calculation from lines 20 to 30 of Form MB479.

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

You **cannot** claim the education property tax credit for 2019 if you were living in the home of someone who:

- 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
- 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 so, you and your spouse or common-law partner have to decide who will claim the education property tax credit, the seniors’ school tax rebate (if applicable), and the school tax credit for homeowners for both of you. Only one of you must claim all of these amounts.

### Did you or your spouse or common-law partner receive social assistance payments in 2019?

If so, you can only claim a part of the education property tax credit, the seniors’ school tax rebate (if applicable), and the school tax credit for homeowners. For more information, read “Line 58 – Social assistance received” on page 74.

### **Is 2019 the first year we consider you to have a spouse or common-law partner?**

If so, one of you can claim an education property tax credit for your residence **before** you became spouses or common-law partners as well as for 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, they can also claim their separate residence before you became spouses or common-law partners.

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.

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

If 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 72).

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 on line 60890.

### **Did your spouse or common-law partner die in 2019?**

If so, 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.

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.

### **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.

## **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 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 total of **any** of the following amounts that apply:

- 20% of the total rent or other payments paid in Manitoba for 2019 (other than school taxes and payments for meals or board).
- school taxes paid for your principal residence for 2019

## **Principal residence**

For the education property tax credit, 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 2019. You can only claim an education property tax credit on one principal residence at a time. You cannot claim school taxes or the rent you paid for a secondary residence such as a cottage.

If you owned or rented a residence at different times during 2019, claim the rent and/or school 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 part of the school taxes that applies to your principal residence when calculating the credit.

## **Farmers**

Read the definition of a principal residence in the previous section.

You must use the part of the school taxes that applies only to the residence, not including farmland.

## Nursing home fees

If you paid nursing home fees and received a detailed statement showing the portion paid for rent separately from attendant care fees and medical expenses, you can claim this rent amount.

If you paid nursing home fees and received a totaled daily rate statement, you can claim 50% of the rent 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 school taxes, and claim the rent you paid for the lot as rent.

### School taxes

If you paid school taxes and/or rent for a mobile home, report your school taxes and claim the rent you paid for the lot as rent.

## Line 20 – Total rent paid in Manitoba for 2019

Enter on line 61100 the total rent you paid in Manitoba for 2019.

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 – School taxes paid in Manitoba for 2019

If you were a homeowner, enter on line 21 of your Form MB479 the school taxes you paid for your **principal residence** in Manitoba for 2019 after you deduct any education property tax credit advance you received.

### Note

If you live in rural Manitoba, enter on line 21 the amount of school taxes shown on your property tax statement or the appropriate part.

If you moved from one residence that you owned to another residence, claim the amount of school taxes 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 deducted from your property tax statement.

If you owned your principal residence for part of 2019, 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.

### Supporting documents

Whether you are filing electronically or filing a paper return, keep all your school taxes or rent receipts in case we ask to see them later.

### Note

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

## Seniors' school tax rebate

### Who can claim the seniors' school tax rebate?

You can claim this rebate if **all** of the following conditions are met:

- You (or your spouse or common-law partner) were residents of Manitoba at the end of the year.
- You (or your spouse or common-law partner) were 65 years of age or older at the end of the year.
- You (or your spouse or common-law partner) own your home or are liable for paying the school taxes on your property.
- You (or your spouse or common-law partner) lived in that property as your principal residence (the home you normally reside in during the year) on the municipal property tax due date.
- You (or your spouse or common-law partner) paid the school taxes on your property for 2019.
- Your family income is **less than \$63,500**.



**Note**

The person who claims the education property tax credit (line 30) must also be the person who claims the seniors' school tax rebate.

**School taxes paid on mobile homes or property you did not own**

You may be eligible if you (or your spouse or common-law partner) are identified on the municipal property tax statement as the person(s) responsible for paying the school taxes as of the municipal property tax due date.

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

If you and your spouse or common-law partner are separated for medical reasons (for example, one spouse living in a personal care home) or you and your spouse or common-law partner own more than one property, you may still be eligible.

**Did you and your spouse or common-law partner move to a new principal residence?**

The date of your move will determine if you qualify for a rebate on your new residence. You are eligible to claim the rebate if you own and live in the residence on the municipal property tax due date.

If you take possession of your new residence before the municipal property tax due date, you are eligible to claim the rebate on your new residence. In this situation, the previous owner would not be eligible.

If you take possession of your new residence after the municipal property tax due date, you **cannot** claim the rebate on that property for that year, but you can claim it for your previous residence if you owned and lived at the property as of the municipal property tax due date.

**Line 32 – Gross school taxes assessed in Manitoba for 2019 including community revitalization levy amounts**

Enter on line 32 the gross school taxes part of the property tax assessed for your principal residence in Manitoba for 2019.

The amount you enter will include the total assessed value of the gross school taxes for your residence before the education property tax credit advance was deducted. If applicable, include on line 32 the community revitalization levy amounts in lieu of school taxes from your municipal property tax statement.

**School tax credit for homeowners****Who can claim the school tax credit for homeowners?**

You can claim this credit if **all** of the following conditions apply:

- You were 55 years of age 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 (the home you normally reside in during the year)
- The assessed school taxes for that residence is more than \$160 for the year.

If you qualify, use the table on page 77 to determine the amount to enter on line 43 of your Form MB479.

**Note**

The person who is claiming the education property tax credit (line 30) must also be the person who claims the school tax credit for homeowners.

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

**Notes**

If you were a **tenant**, you have to apply to Manitoba Department of Families at the Provincial Services Office. In Winnipeg, call 204-945-2197; outside Winnipeg, call 1-877-587-6224, or email [incsup@gov.mb.ca](mailto:incsup@gov.mb.ca).

For more information, go to the Manitoba webpage at [gov.mb.ca/housing/stat55.html](http://gov.mb.ca/housing/stat55.html).

You do not qualify for school tax assistance if you are a tenant living in government-subsidized or non-profit housing.

**Line 44 – School taxes assessed in Manitoba for 2019**

Enter on line 44 the school taxes part of the municipal property tax assessed for your principal residence in Manitoba for 2019. Enter 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 46.

## Line 54 – Total rent assist benefits received

Enter on line 54 any payment you (or your spouse or common-law partner) received under the Rent assist program during 2019.

## Line 58 – Social assistance received

If you (or your spouse or common-law partner) received social assistance payments in 2019, complete line 58 of your Form MB479.

If you and your spouse or common-law partner each received a Slip T5007 or if you or your spouse or common-law partner received more than one Slip T5007, enter on line 58 whichever fraction in box 14 is the **least** from all of your T5007 slips.

## Other tax credits

### Line 61 – Primary caregiver tax credit

You can claim this credit if you were a resident of Manitoba at the end of the year providing ongoing voluntary care to a family member, friend, or neighbour who met **all** of the following conditions:

- They were a resident of Manitoba at the end of the year.
- They were an insured person as defined in The Health Services Insurance Act.
- They have been assessed as requiring care at Level 2 or higher under the Manitoba Home Care Program guidelines.
- They have been receiving care from the caregiver for **at least 90 days**.

You and the person receiving care (or their parent if the person receiving care is under 18 years of age) must jointly complete a primary caregiver tax credit registration form, send a copy of the form to Manitoba Finance, and continue to claim the credit on your income tax return.

For more information, go to the Manitoba webpage at [gov.mb.ca/finance/tao/caregiver.html](http://gov.mb.ca/finance/tao/caregiver.html).

You cannot claim this credit if you (or your spouse or common-law partner) received compensation for the care either of you provided to the care recipient.

You can claim an amount of \$1,400 regardless of the number of qualifying care recipients.

Enter \$1,400 on line 61 of your Form MB479.

### Line 63 – Fertility treatment tax credit

You can claim this credit if you were a resident of Manitoba at the end of the year and you (or your spouse or common-law partner) incurred eligible medical expenses for fertility treatments paid for in 2019.

Eligible medical expenses for the fertility treatment tax credit are expenses that you can claim as medical expenses on line 33099 of your return. These expenses must be paid for infertility treatment services to a fertility clinic or licensed physician in Manitoba. Medications prescribed in relation to this treatment are also eligible, including those prescribed by a licensed physician in Manitoba for fertility treatments received outside of Manitoba.

#### Note

Reversals of previous elective sterilization procedures, such as vasectomies or tubal ligations, do not qualify for this credit.

If you have a spouse or common-law partner, only one of you may claim this credit.

Enter your eligible medical expenses for fertility treatment on line 61268 of your Form MB479. The amount of the credit you can claim on line 63 is 40% of these expenses or \$8,000, **whichever is less**.

#### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your receipts.

## Line 65 – Paid work experience tax credit

You can claim this credit if, in 2019, you paid salaries or wages to **any** of the following individuals:

- a student under a qualifying work placement
- a student who has completed a registered high school vocational program, not connected with the apprenticeship system
- a graduate or a journey person for a period of qualifying employment that ended in 2019
- a qualifying apprentice at an early or advanced level of apprenticeship
- a qualifying youth who has completed an approved youth work experience training program and for employment with a registered employer

Your credit is the **total** of the following amounts:

- 25% of high school youth work experience salaries and wages up to a lifetime maximum of \$5,000 per student
- 25% of high school apprenticeship salaries and wages up to a maximum of \$5,000 per year
- 15% of post-secondary co-op student salaries and wages up to a lifetime maximum of \$5,000
- 15% of post-secondary co-op graduates' salaries and wages up to a maximum of \$2,500 per year for the first two years of employment after graduation
- 15% of the salaries and wages of apprentices (other than high school apprentices) up to a maximum of \$5,000 per year, or 20% for early level apprentices who work in rural and northern Manitoba
- 15% of journey person salaries and wages up to a maximum of \$5,000 per year for the first two years of employment after graduation

Enter the total credit on line 65 of your Form MB479.

### Supporting documents

Do not send any supporting documents when you file your tax return. Keep them in case we ask to see them later.

## Line 67 – Unused odour-control tax credit

For 2018 and later tax years, only amounts not previously claimed and available for carryforward can be claimed.

Enter, on line 67 of your Form MB479, the unused credit shown on your notice of assessment or reassessment.

## Lines 69 and 70 – Green energy equipment tax credit

### Purchaser

You can claim this credit if you installed a geothermal ground source heating system or solar thermal heating equipment in 2019.

Your credit is the **total** of the following amounts:

- 15% of the eligible capital installation cost of geothermal ground source heating system (not including the cost of the heat pump) plus 7.5% of the cost of the qualifying geothermal heat pump if it was manufactured in Manitoba
- 10% of the eligible capital cost of qualified solar thermal heating equipment installed in 2019.

Enter the total credit for the purchaser on line 69 of your Form MB479.

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

### Manufacturer

You can claim this credit if you manufactured qualifying geothermal heat pumps in Manitoba that were sold for use in Manitoba in 2019.

Your credit is 7.5% of your total sale price of the heat pumps you sold in 2019.

Enter the total credit for the manufacturer on line 70 of your Form MB479.

### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your receipts.

### **Line 73 – Book publishing tax credit**

You can claim this credit if you incurred eligible expenditures when you published a qualifying book in 2019.

To claim this credit, complete Form T1299, Manitoba Book Publishing Tax Credit (Individuals).

Enter, on line 73 of your Form MB479, the tax credit calculated on your Form T1299.

#### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1299 and any other receipts.

### **Line 75 – Cultural industries printing tax credit**

You can claim this credit if you met **all** of the following conditions:

- You were a resident of Manitoba at the end of the year.
- Your business activity is to print, assemble, and bind books.
- You received eligible printing revenue in 2019.
- You paid salary and wages to employees who were residents of Manitoba at the end of the year.

Eligible printing revenue is the amount you received from a publisher who is resident in Canada for the service you provided for an eligible book.

The service is the printing, assembling, or binding of a book that is eligible for the book publishing tax credit or would be eligible for the tax credit if the book were a first edition.

The amount of the credit you can claim is 15% of your eligible printing revenue. Enter the amount of your credit on line 75 of your Form MB479.

#### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your receipts.

### **Line 77 – Manitoba community enterprise development tax credit (refundable)**

You can claim this refundable tax credit for eligible investments you made in community enterprise development projects in 2019 or during the first 60 days of 2020.

Your Manitoba community enterprise development tax credit is shown on line 9 of your Slip T2CEDTC (MAN.).

To claim this credit, complete Form T1256, Manitoba Community Enterprise Development Tax Credit.

Enter, on line 77 of your Form MB479, the refundable tax credit calculated on your Form T1256.

#### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1256 and Slip T2CEDTC (MAN.).

### **Line 79 – Manitoba employee share purchase tax credit (refundable)**

You can claim this refundable tax credit for shares you acquired from a registered employee share ownership plan (ESOP) at any time in 2019.

Your receipt shows the amount of your investment and the credit you are entitled to. The maximum tax credit that you can claim on your 2019 return is \$27,000.

To claim this credit, complete Form T1256-2, Manitoba Employee Share Purchase Tax Credit.

Enter, on line 79 of your Form MB479, the refundable tax credit calculated on your Form T1256-2.

#### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1256-2 and ESOP receipts.

## Homeowners' school tax credit table

Use this table if you qualify for the school tax credit for homeowners (read "School tax credit for homeowners" on page 73).

Find your family income below. Enter, on line 43 of Form MB479, the amount shown beside your family income.

Family income			Family income			Family income			Family income			Family income		
Equal to or over	Under	Amount	Equal to or over	Under	Amount	Equal to or over	Under	Amount	Equal to or over	Under	Amount	Equal to or over	Under	Amount
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			