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New for Manitoba for 2021

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

A new refundable teaching expense tax credit has been introduced for eligible educators.

Beginning in 2021, changes have been made to the **education property tax credit**, the **seniors' school tax rebate** and the **school tax credit for homeowners**.

The maximum credit amount that can be claimed by an individual for the small business venture capital tax credit has increased.

The cultural industries printing tax credit has been extended until the end of 2024.

The community enterprise development tax credit has been extended until the end of 2022.

The book publishing tax credit has been made permanent.

Manitoba tax credit programs

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. 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

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.

Forms MB428 and MB479 and those mentioned in this guide are available at canada.ca/cra-forms.

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

- December 31, 2021
- the date you left Canada if you emigrated in 2021
- the date of death for a person who died in 2021

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

Form MB428, Manitoba Tax

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 2021 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 Multiple Jurisdictions

Complete Form T2203 **instead** of Form MB428, if **both** of the following apply:

- You resided in Manitoba on December 31, 2021 (or the date you left Canada if you emigrated in 2021)
- All or part of your 2021 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 2021
- You were carrying on business in **more than one** province or territory in Canada or were 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 tax on taxable income

Manitoba tax rates for 2021

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 \$33,723 or less, **plus**
- 12.75% on the portion of your taxable income that is more than \$33,723 but not more than \$72,885, **plus**
- 17.4% on the portion of your taxable income that is more than \$72,885

Part B – Manitoba non-refundable tax credits

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

Newcomers to Canada and emigrants

As a newcomer or an emigrant, you may be limited in the amount you can claim for certain provincial non-refundable tax credits.

If you reduced your claim for any of the following federal amounts, you also need to reduce your claim for the corresponding provincial amount in the same manner.

Federal amount on your return	Corresponding provincial amount on Form MB428
line 30000	line 58040
line 30100	line 58080
line 30300	line 58120
line 30400	line 58160
line 30450	line 58200
line 31600	line 58440
line 31800	line 58480
line 32400	line 58600
line 32600	line 58640

Note

You may also need to reduce your claim for line 61470 of your Form MB428 if you were a newcomer to Canada or an emigrant in 2021.

For examples on how to calculate these amounts, see Guide T4055, Newcomers to Canada.

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 from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$9,134**.

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 from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$9,134**.

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 born in 2003 or earlier who has an impairment in physical or mental functions.

You can also claim this amount for more than one person if each one meets **all** of the following conditions:

- They are 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** includes someone who is completely dependent upon you for support and whom you have custody and control of, even if they are older than you.

You can claim this amount only if the dependant's net income from line 23600 of their return (or the amount that 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 2021 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 whichever of the following amounts is better for you:

- line 58200 of your Form MB428
- line 22000 of your return

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 of your Form MB428.

Note

The Canada Revenue Agency (CRA) may ask for a signed statement from a medical practitioner showing when the impairment began and how long it is expected to last. You do **not** need a signed statement from a medical practitioner if the CRA already has an approved Form T2201, Disability Tax Credit Certificate, for a specified period. The notice of determination will show which years you are eligible for.

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 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 line 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 2021.

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 2021 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 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 that 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.

Line 58326 – Children’s arts amount

You can claim up to \$500 per child for fees paid in 2021 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 co-ordination 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 that 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 were 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 2021.

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 2021.

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 2021.

Line 58400 – Caregiver amount

If, at any time in 2021, 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 be **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 2021 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 upon you because of an impairment in physical or mental functions, or they were your (or your spouse's or common-law partner's) parent or grandparent born in 1956 or earlier

If you had to make support payments for a child, you cannot claim an amount on line 58400 for that child unless **both** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2021 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 whichever of the following amounts is better for you:

- line 58400 of your Form MB428
- line 22000 of your return

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 of your Form MB428.

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.

Notes

If you or someone else is claiming the caregiver amount (line 58400) for a dependant, you cannot claim the amount for infirm dependants age 18 or older (line 58200) for that dependant.

If someone other than you is claiming the amount for an eligible dependant (line 58160), you cannot claim the caregiver amount for that dependant.

Line 58440 – Disability amount for self

You can claim this amount if the rules are met 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 of your Form MB428.

If you were under 18 years of age at the end of the year, use Worksheet MB428 to calculate the amount to enter on line 58440.

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. For more information, call the CRA at **1-800-959-8281**.

Line 58560 – Your tuition and education amounts

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

Note

If you claimed the Canada Training Credit (CTC) on line 45350 of your return, the amount you enter on

line 59140 of your Schedule MB(S11) is already reduced by the CTC claimed.

Transferring amounts

If you do not use all of your 2021 tuition and education amounts to reduce your provincial income tax to zero, you can transfer all or part of your unused tuition and education amounts available to **one** of the following designated individuals:

- 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

If your spouse or common-law partner is claiming an amount for you on line 58120 or line 58640 of their Form MB428, you cannot transfer your unused tuition and education amounts for the current-year to your (or your spouse's or common-law partner's) parent or grandparent.

To **designate** who can claim the transferred amount and to **specify** the provincial amount they can claim, complete any of the following forms that you received as a student:

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

Complete the "Transfer or carryforward of unused amounts" section of Schedule MB(S11) to transfer an amount.

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.

This amount is the part of your tuition and education amounts that you are not claiming for the current year and are not transferring to a designated individual.

Supporting documents

If you are filing a paper return, attach your completed Schedule MB(S11). Keep your supporting documents in case you are asked to provide them later.

Line 58600 – Tuition and education amounts transferred from a child or grandchild

You may be able to claim the transfer of all or part of the unused 2021 tuition and education amounts from your child or grandchild or their spouse or common-law partner.

The maximum amount each student can transfer to you is \$5,000 **minus** the current year's amount that they claimed.

How to claim this amount

Enter, on line 58600, the total of all tuition and education amounts transferred to you from each student as shown on their forms T2202, TL11A, and/or TL11C.

Notes

The student must enter this amount on line 59200 of their Schedule MB(S11). They may choose 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 previous years.

If you and the student were not residents of the same province or territory on December 31, 2021, special rules may apply. For more information, call the CRA at **1-800-959-8281**.

Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 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 also have to cover the same 12-month period ending in 2021 and must be expenses that were not claimed for 2020.

Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later 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 also have to cover the same 12-month period ending in 2021 and must be expenses that were not claimed for 2020.

Part C – Manitoba tax

Line 59 – Manitoba tax on split income

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

Line 66 – 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 66 of your Form MB428 to determine your Manitoba additional tax for minimum tax purposes.

Line 69 – Manitoba political contribution tax credit

You can claim this credit if, in 2021, you contributed to a registered Manitoba political party or candidates seeking election to the Manitoba Legislature.

How to claim this credit

Enter your total political contributions made in 2021 on line 61794 of your Form MB428. Then calculate and enter your credit on line 69 as follows:

- For contributions of **more than \$2,325**, enter \$1,000 on line 69 of your Form MB428
- For contributions of **\$2,325 or less**, complete the calculation for line 69 using Worksheet MB428

Supporting documents

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 71 – Labour-sponsored funds tax credit

You can claim this credit for eligible investments you made in a labour-sponsored venture capital (LSVC) corporation in 2021 (that you did not claim a credit for on your 2020 return) or in the first 60 days of 2022.

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 an LSVC corporation registered:

- before July 1, 2006, your claim cannot be more than \$750
- 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 71 of your Form MB428.

Supporting documents

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

Line 73 – 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 able to claim a provincial foreign tax credit.

How to claim this credit

Complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Supporting documents

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

Line 75 – 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 2021 or during the first 60 days of 2022, read "Line 84 – Manitoba community enterprise development tax credit (refundable)" on page 47.

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

How to claim this credit

Complete Form T1256, Manitoba Community Enterprise Development Tax Credit.

Supporting documents

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

Line 77 – Manitoba small business venture capital tax credit

You can claim this credit for investments you made in eligible small business venture capital projects in 2021.

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

The maximum amount you can claim for 2021 is \$120,000.

How to claim this credit

Complete Form T1256-1, Manitoba Small Business Venture Capital Tax Credit (Individuals).

Supporting documents

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

Line 79 – 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 2021.

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

How to claim this credit

Complete Form T1256-2, Manitoba Employee Share Purchase Tax Credit.

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 a paper return, attach your Form T1256-2 and your ESOP receipts.

Line 81 – 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.

How to claim this credit

Complete Form T1241, Manitoba Mineral Exploration Tax Credit.

Supporting documents

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

Schedule MB428–A, Manitoba Family Tax Benefit

Line 5 – Age amount for spouse or common-law partner who was born in 1956 or earlier

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 11 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 12 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 2003 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 2003 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, 2021 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 2021
- 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 2003 or later" on Schedule MB428–A, Manitoba Family Tax Benefit.

Form MB479, Manitoba Credits

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.

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 2021 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 2021?

If so, you can only claim part of the personal tax credit. For more information, read "Line 65 – Social assistance received" on page 46.

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 your 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 2021?

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 2021?

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

- received social assistance payments in 2021 (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 41.

Line 15 – Credit for disabled dependants born in 2003 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 41.

Line 16 – Credit for dependent children born in 2003 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 2003 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, 2021, 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 2021
- 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 2003 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 41.

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 44) in Manitoba in 2021
- 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 2021 municipal property tax statement

In this case, do **not** complete the calculation from lines 20 to 32 of Form MB479.

Who cannot claim the education property tax credit?

You **cannot** claim the education property tax credit for 2021 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 2021?

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 65 – Social assistance received" on page 46.

Is 2021 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 this page).

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 2021?

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 75% of the total of **any** of the following amounts that apply:

- 20% of the total rent or other payments paid in Manitoba for 2021 (other than school taxes and payments for meals or board)
- school taxes paid for your principal residence for 2021

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 2021. 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 2021, 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 **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 2021

Enter on line 61100 the total rent you paid in Manitoba for 2021.

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 school taxes paid in Manitoba for 2021

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 2021 after you deduct any education property tax credit advance you received.

Note

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.

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 2021, 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

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 2021
- Your family income is **less than \$63,500**

Note

The person who claims the education property tax credit (line 32) 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 34 – Gross school taxes assessed in Manitoba for 2021 including community revitalization levy amounts

Enter on line 34 the gross school taxes part of the property tax assessed for your principal residence in Manitoba for 2021.

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 34 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 \$23,750**
- 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)

Note

The person who is claiming the education property tax credit (line 32) 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 the 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**.

For more information, go to the Manitoba webpage at **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 61 – Total rent assist benefits received

Enter on line 61 any payment you (or your spouse or common-law partner) received under the Rent assist program during 2021.

Line 65 – Social assistance received

If you (or your spouse or common-law partner) received social assistance payments in 2021, complete line 65 of your Form MB479.

If you (or your spouse or common-law partner) received a Slip T5007 from Manitoba in 2021, you are not eligible to claim this refundable credit unless box 14 of your and/or your spouse's or common-law partner's Slip T5007 contains a fraction. Enter zero on line 65 if there is no fraction. If there is one or more fractions, enter the **lowest** fraction.

Other tax credits

Line 68 – 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**.

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 68 of your Form MB479.

Line 70 – 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 2021.

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 70 is 40% of these expenses or \$8,000, **whichever is less**.

Supporting documents

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

Line 72 – Paid work experience tax credit

You can claim this credit if, in 2021, 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 2021

- 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 journeyperson 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 72 of your Form MB479.

Line 74 – Unused odour-control tax credit

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

Enter, on line 74 of your Form MB479, the unused credit shown on your notice of assessment or reassessment.

Lines 76 and 77 – 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 2021.

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 2021

Enter the total credit for the purchaser on line 76 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.

Manufacturer

You can claim this credit if you manufactured qualifying geothermal heat pumps in Manitoba that were sold for use in Manitoba in 2021.

Your credit is 7.5% of your total sale price of the heat pumps you sold in 2021.

Enter the total credit for the manufacturer on line 77 of your Form MB479.

Supporting documents

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

Line 80 – Book publishing tax credit

You can claim this credit if you incurred eligible expenditures when you published a qualifying book in 2021.

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

Supporting documents

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

Line 82 – 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 2021
- 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 82 of your Form MB479.

Supporting documents

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

Line 84 – 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 2021 or during the first 60 days of 2022.

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

How to claim this credit

Complete Form T1256, Manitoba Community Enterprise Development Tax Credit.

Supporting documents

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

Line 86 – 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 2021.

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 2021 return is \$27,000.

How to claim this credit

Complete Form T1256-2, Manitoba Employee Share Purchase Tax Credit.

Supporting documents

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

Line 88 – Teaching expense tax credit

You can claim up to \$1,000 as an **eligible supplies expense** if you were an eligible educator who resided in Manitoba on the last day of the year.

This credit can be claimed on the final return for a person who was deceased in 2021 or on a post-bankruptcy return. This credit cannot be claimed on other bankruptcy returns or elective returns for a deceased individual.

Eligible educator

You are considered an **eligible educator** if you were employed at any time during the 2021 tax year and both of the following conditions are met:

- you were a teacher at an elementary or secondary school, or an early childhood educator at a regulated child care facility

- you held a teaching certificate, license, permit or diploma, or a certificate or diploma in early childhood education, which was valid and recognized in the province or territory in which you were employed

Eligible supplies expense

An **eligible supplies expense** is an amount that you paid in 2021 for teaching supplies used in Manitoba that meet all of the following conditions:

- you bought the teaching supplies for teaching or facilitating students' learning
- the teaching supplies were directly consumed or used in an elementary or secondary school or in a regulated child care facility in performing your employment
- you were not entitled to a reimbursement, allowance, or any other form of assistance for the expense (unless the amount is included in the calculation of your income of any tax year and is not deductible in the calculation of your taxable income)
- the eligible teaching supplies expense was not deducted from any person's income for any year or included in calculating a deduction from any person's tax payable for any year

Teaching supplies are consumable supplies and **prescribed durable goods**. Prescribed durable goods include:

- books, games, and puzzles
- containers (such as plastic boxes or banker boxes)
- educational support software

Note

The CRA may ask you later to provide a written certificate from your employer or a delegated official of the employer (such as the principal of the school or the manager of the child care facility) attesting to the eligibility of your expenses for the year.