

Complete the calculations that apply to you and **attach a copy** of this form to your return.
For more information about these credits, see the Manitoba Information Guide in your tax package.

Family income	Column 1 You	Column 2 Your spouse or common-law partner	
Net income amount from line 23600 of the return.			1
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200)	+	+	2
Line 1 plus line 2	=	=	3
Total of the UCCB income (line 11700 of the return) and RDSP income (line 12500 of the return)	-	-	4
Line 3 minus line 4 (if negative, enter "0")	=	=	5
Add the amounts from line 5 of columns 1 and 2. Enter this amount on line 18.	Family income		6
If you and your spouse or common-law partner occupied separate principal residences for medical reasons at the end of the year, do not complete lines 1 to 5 of column 2. Enter their address on line 60890.	60890		

Personal tax credit

Basic credit			7
Age credit for self (if you were born in 1956 or earlier)	Claim \$113	+	8
Basic credit for spouse or common-law partner	Claim \$195		9
Age credit for spouse or common-law partner (if they were born in 1956 or earlier)	Claim \$113	+	10
Disability credit for spouse or common-law partner	Claim \$113	+	11
Add lines 9 to 11.	60900 =	▶	12
Credit for an eligible dependant claimed on line 58160 of your Form MB428	Claim \$195	+	13
Disability credit for self or for a dependant other than your spouse or common-law partner			
Number of disability claims	60950 × \$113 =	+	14
Credit for disabled dependants born in 2003 or earlier			
Number of disabled dependants	60970 × \$62 =	+	15
Credit for dependent children born in 2003 or later			
Number of dependent children	60999 × \$26 =	+	16
Add lines 7, 8, and 12 to 16.	Total credits 61050 =		17
Amount from line 6 above		× 1% =	18
Line 17 minus line 18 (if negative, enter "0") Enter this amount on line 63.	Personal tax credit		19

If you are **not** claiming the **education property tax credit**, the **seniors' school tax rebate**, or the **school tax credit for homeowners**, enter "0" on line 62 and continue on line 63. **Otherwise**, continue with the next section.

Education property tax credit

You **must** complete the declaration for the education property tax credit below if you are claiming rent and/or school taxes paid for the education property tax credit.

The Income Tax Act of Manitoba allows only one education property tax credit per residence. If you shared accommodation with one or more individuals, only one of you can claim an education property tax credit for that residence for the time you were sharing.

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

By signing my return, I declare the following information about my principal residence(s) in Manitoba during 2021:

Address	Number of months resident in 2021	Rent and/or school taxes paid for 2021	Name of any individual(s) who shared accommodation with you in 2021 ⁽¹⁾	Name of landlord or municipality payment was made to	Roll number (for homeowners only)

(1) other than your spouse or common-law partner and/or dependent children

Total rent paid in Manitoba for 2021	61100	x 20% =		20
Net school taxes paid in Manitoba for 2021 that apply to your principal residence	61120	+		21
Manitoba education property tax credit advance received on your property tax statement	(if not received, enter "0") 61140	+		22
Total occupancy cost: Add lines 20 to 22	61160	=		23
Applicable percentage		x		24
Allowable occupancy cost: line 23 multiplied by the percentage from line 24		=		25
Complete lines 26 to 28 only if you (or your spouse or common-law partner) were 65 years of age or older at the end of the year. If both of you were under 65 years of age at the end of the year, enter \$525 on line 29 and continue on line 30.				
Basic credit for individuals 65 years of age or older				26
Amount from line 6 of the previous page		x 0.75% =	-	27
Line 26 minus line 27		=		28
If you (or your spouse or common-law partner) were 65 years of age or older at the end of the year, enter \$525 or the amount from line 28, whichever is more . If both of you were under 65 years of age at the end of the year, enter \$525.				
Enter whichever is less : amount from line 25 or line 29				30
Amount of Manitoba education property tax credit advance received from line 22		-		31
Line 30 minus line 31 (if negative, enter "0")		=		32
			Education property tax credit	

Amount from line 32 of the previous page 33

Seniors' school tax rebate

Complete lines 34 to 44 if **all** of the following conditions are met:

- You (or your spouse or common-law partner) were a **homeowner**
- You (or your spouse or common-law partner) were **65 years of age or older** at the end of the year
- Your family income (line 6) is **less than \$63,500**

Otherwise, enter "0" on line 44 and continue on line 45.

Note: The person who claims the education property tax credit (line 32) must also be the person who claims the seniors' school tax rebate.

Gross school taxes assessed in Manitoba for 2021 that apply to your principal residence. Include the community revitalization levy amounts in lieu of school taxes from your municipal property tax statement, if any.

	61170			34
Applicable percentage		x		35
Line 34 multiplied by the percentage from line 35		=		36
Amount from line 30 of the previous page		-		37
Line 36 minus line 37 (if negative, enter "0")	(maximum \$353)	=		38
Family income: amount from line 6				39
Base amount	-			40
Line 39 minus line 40 (if negative, enter "0")	=			41
Applicable percentage		x		42
Line 41 multiplied by the percentage from line 42		=		▶ 43
Line 38 minus line 43 (if negative, enter "0")				▶ 44
Seniors' school tax rebate		=		▶ 44
Line 33 plus line 44			+	45
			=	

Tenants – You may qualify for a school tax credit if **all** of the following conditions are met:

- You were a tenant who was **55 years of age or older** at the end of the year
- Your family income (line 6) is **less than \$23,750**
- You do not live in subsidized housing

For more information, read "School tax credit for homeowners" in the Manitoba Information Guide included in your tax package.

Other tax credits

Amount from line 66 of the previous page									67
Primary caregiver tax credit	61260	+							•68
Line 67 plus line 68		=							69
Fertility treatment tax credit:									
Eligible medical expenses for fertility treatments	61268					× 40% = (maximum \$8,000)			70
Line 69 plus line 70		=							71
Paid work experience tax credit	61310	+							•72
Line 71 plus line 72		=							73
Enter your unused odour-control tax credit from your 2020 notice of assessment or reassessment.	61340	+							•74
Line 73 plus line 74		=							75
Green energy equipment tax credit (purchaser)	61380								•76
Green energy equipment tax credit (manufacturer)	61390	+							•77
Line 76 plus line 77		=						▶	+ 78
Line 75 plus line 78		=							79
Enter your book publishing tax credit from Form T1299.	61430	+							•80
Line 79 plus line 80		=							81
Cultural industries printing tax credit	61480	+							•82
Line 81 plus line 82		=							83
Enter your Manitoba community enterprise development tax credit from line 4 of Form T1256.						(maximum \$27,000)	61484	+	•84
Line 83 plus line 84		=							85
Enter your Manitoba employee share purchase tax credit from line 6 of Form T1256-2.						(maximum \$27,000)	61490	+	•86
Line 85 plus line 86		=							87
Teaching expense tax credit:									
Eligible teaching supplies expenses						(maximum \$1,000)	61495		× 15% =
Line 87 plus line 88		+							88
Enter this amount on line 47900 of your return.									
		=							89
									Manitoba credits

See the privacy notice on your return.