

Complete this form and **attach a copy** of it to your return if you were a resident of Manitoba at the end of the year.

Enter your net income from line 236 of your return			1
Enter your spouse or common-law partner's net income from page 1 of your return	+		2
Add lines 1 and 2		Net family income for calculating credits	3
<p>If, at the end of the year, you and your spouse or common-law partner occupied separate principal residences for medical reasons, leave line 2 blank, and enter his or her address in the area beside box 6089.</p>			
6089			

Personal tax credit (see pages 6 and 7 in the forms book)

Basic credit			1 90 00	4
Age credit for self (65 or older at the end of the year)	+	claim \$110		5
Basic credit for spouse or common-law partner		claim \$190		6
Age credit for spouse or common-law partner (65 or older at the end of the year)	+	claim \$110		7
Disability credit for spouse or common-law partner	+	claim \$110		8
Add lines 6, 7, and 8		6090	=	9
Credit for an eligible dependant claimed on line 5816 of Form MB428	+	claim \$190		10
Disability credit for self or for a dependant other than your spouse or common-law partner	+	Number of disability claims 6095 × \$110 =		11
Credit for disabled dependants born in 1987 or earlier	+	Number of disability claims 6097 × \$60 =		12
Credit for dependent children born in 1987 or later	+	Number of children 6099 × \$25 =		13
Add the amounts on lines 4, 5, and 9 to 13		Total credits 6105	=	14
Amount on line 3	-	× 1% =		15
Line 14 minus line 15 (if negative, enter "0")				16
Enter this amount on line 38 on the back.		Personal tax credit	=	

If you are not claiming the education property tax credit or the school tax credit for homeowners, enter "0" on line 37 on the back and continue to calculate your Manitoba credits.

Education property tax credit (see pages 8 and 9 in the forms book)

Total rent paid in Manitoba for 2005			× 20% =	17
Net property tax paid in Manitoba for 2005 (the portion that applies to your principal residence only)	+	6112		18
Manitoba education property tax credit advance received on your property tax statement or by application	+	(if not received, enter "0") 6114		19
Add lines 17, 18, and 19		6116	=	20
Base amount	-	250 00		21
Occupancy cost: Line 20 minus line 21 (if negative, enter "0")			=	22
Basic credit:				
If you were under age 65 at the end of the year, enter \$675	▶			23
If you were 65 or older at the end of the year, enter \$800				
Amount on line 3	-	× 1% =		24
Line 23 minus line 24 (if the result is less than \$400, enter \$400)			=	25
Enter the amount from line 22 or 25, whichever is less				26
Enter the amount of Manitoba education property tax credit advance received (from line 19)	-			27
Line 26 minus line 27 (if negative, enter "0")				28
Enter this amount on line 28 on the back		Education property tax credit	=	

Continue on the back. Complete the "Declaration for the education property tax credit" chart. ➡

Tenants: If you are a tenant of at least 55 years of age at the end of the year and your net family income (line 3) is less than \$23,800 and you do not live in subsidized housing, you may qualify for a school tax credit. Read the section called "Manitoba school tax assistance" at the beginning of this book.

School tax credit for homeowners (see pages 9 and 10 in the forms book)

Complete lines 29 to 34 only if you were a **homeowner** of at least 55 years of age at the end of the year and your net family income (line 3) is less than \$23,800. Otherwise, enter "0" on line 34 and continue on line 35.

If line 3 is less than \$15,100, enter \$175 on line 29.

If it is between \$15,100 and \$23,800, see the table on page 10 of the forms book. **6120** _____ **29**

School tax assessed in Manitoba for 2005 (the portion that applies to your principal residence only) **6122** _____ minus \$160 = _____ **30**

Occupancy cost: Enter the amount from line 22 _____ **31**
 Enter the amount from line 26 _____ **32**
 Line 31 minus line 32 = _____ **33**

Enter the amount from line 29, 30, or 33, whichever is **less** **School tax credit for homeowners** **6124** + _____ **34**
 Add lines 28 and 34 = _____ **35**
 Shelter allowance program benefits received **6126** - _____ **36**
Net education property and school tax credits for homeowners
 Line 35 minus line 36 (if negative, enter "0") = _____ **37**

Enter your **Personal tax credit** (from line 16 on the front) + _____ **38**
 Add lines 37 and 38 = _____ **39**

If you or your spouse or common-law partner received provincial or municipal **social assistance** in 2005, enter the number shown in box 14 of your T5007 slip or that of your spouse or common-law partner, whichever is **less**. Otherwise, leave this line blank. **6130** x _____ **40**

If you have entered a number on line 40, multiply line 39 by line 40. Otherwise, enter the amount from line 39. **Manitoba credits** = _____ **41**
 Enter this amount on line 479 of your return.

If you do not complete the following, your education property tax credit claim may be disallowed.

Declaration for the education property tax credit (If you need more space, attach a separate sheet of paper.)

By signing my return, I declare the following information about my principal residence(s) in Manitoba during 2005:

Address	# of months resident in 2005	Rent and/or property tax paid in 2005	Name of any individual(s) who shared accommodation with you in 2005*	Name of landlord or municipality to whom payment was made	Roll number (for homeowners only)

*Note: other than your spouse or common-law partner and/or dependent children

The Manitoba Income Tax Act 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.