

Manitoba Credits

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 4 [1] of your return

+		2
---	--	----------

Add lines 1 and 2

**Net family income for
calculating credits**

=		3
---	--	----------

continue on next page →

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.

6089	Address		
	City	Prov./Terr.	Postal code

Personal tax credit

(see pages 5007-N – 27 to 35 [6 and 7] in the forms book)

Basic credit		190 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
---	--	--	----

continue on next page →

Credit for dependent children born in 1987
or later

Number of children × \$25 = **13**

Add the amounts
on lines 4, 5, and 9 to 13 Total credits = **14**

Amount on line 3 × 1% = **15**

Line 14 minus line 15 (if negative, enter "0")

Enter this amount on line 38

on page 9 [the back]. **Personal tax credit** = **16**

If you are not claiming the education property tax credit or the school tax credit for homeowners, enter "0" on line 37 on page 8 [the back] and continue to calculate your Manitoba credits.

Education property tax credit

(see pages 5007-N – 36 to 45 [8 and 9] in the forms book)

Total rent paid
in Manitoba
for 2005

6110

× 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

continue on next page →

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" on page 5007-PC – 2 [at the beginning of this book].

School tax credit for homeowners

(see pages 5007-N – 45 to 51 [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 pages 5007-N – 48 to 51 [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
-------------	--	--	---------------	--	--	-----------

continue on next page →

Occupancy cost:

Enter the amount from line 22

Enter the amount from line 26

Line 31 minus line 32

		31
-		32
=		

		33
--	--	----

Enter the amount from
line 29, 30, or 33,
whichever is **less**

**School tax credit
for homeowners**

Add lines 28 and 34

Shelter allowance program benefits received

Line 35 minus line 36
(if negative, enter "0")

**Net education property
and school tax credits
for homeowners**

6124	+		34
	=		35
6126	-		36

=		37
---	--	----

Enter your **Personal tax credit**
(from line 16 on page 4 [the front])

Add lines 37 and 38

+			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 × ● **40**

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

**Manitoba
credits**

= **41**

continue on next page →

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.