

You can claim these refundable tax credits even if you do not have to pay any tax. If the amount of those credits is more than the taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and **attach** a copy of this form to your paper return.

For more information about these credits, go to canada.ca/mb-tax-info.

Family income	Column 1 You	Column 2 Your spouse or common-law partner	
Net income from line 23600 of the return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")			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 of the return)	+	+	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.	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 1959 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 1959 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 x \$113 =	+	14
Credit for disabled dependants born in 2006 or earlier			
Number of disabled dependants	60970 x \$62 =	+	15
Credit for dependent children born in 2006 or later			
Number of dependent children	60999 x \$26 =	+	16
Add lines 7, 8, and 12 to 16.	Total credits 61050 =		17
Amount from line 6 above	x 1% =	-	18
Line 17 minus line 18 (if negative, enter "0")			
Enter this amount on line 74.	Personal tax credit	=	19

If you are **not** claiming the education property tax credit, renters tax credit, seniors school tax rebate, or school tax credit for homeowners, enter "0" on line 72 and continue at line 73. **Otherwise**, continue with the next section.

Education property tax credit

If you have a spouse or common-law partner, only one of you can claim this credit for a principal residence for the same year.

Declaration for the education property tax credit (if you need more space, use a separate sheet of paper)

By signing my return, I declare the following information about my principal residence(s) in Manitoba during 2024:

Column A Address	Column B Number of days at address (1)	Column C School taxes (2)	Column D Name of any individual(s) who shared accommodation with you (3)	Column E Municipality payment was made to	Column F Roll number

(1) Enter the number of days in the year that you qualified to claim the credit for this property.

(2) Enter the gross school taxes **minus** the Manitoba education property tax credit advance from your property tax statement, if any. Do **not** deduct the school tax rebate included on your property tax statement, if any.

If you are a **mobile homeowner**, you may be eligible to use certain amounts you paid in the year in the calculation of your school taxes paid. For more information, go to canada.ca/mb-tax-info.

(3) Do **not** include your spouse, common-law partner, and/or dependent children.

School taxes (total of column C above)	61120			20
Manitoba education property tax credit advance shown on your property tax statement (if not received, enter "0")	61140	+		21
Line 20 plus line 21	61160	=		22
Applicable percentage		x		23
Line 22 multiplied by the percentage from line 23		=		24

Complete lines 25 to 27 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 \$350 on line 28 and continue on line 29.

Basic credit for individuals 65 years of age or older				25
Amount from line 6 of the previous page	x	0.5%	=	26
Line 25 minus line 26		=		27

If you (or your spouse or common-law partner) were **65 years of age or older** at the end of the year, enter \$350 **or** the amount from line 27, **whichever is more**. If both of you were **under 65 years of age** at the end of the year, enter \$350.

Number of days at address (total of column B above)	61163	÷	366	=			28
Line 28 multiplied by line 29		=					30
Enter whichever is less : amount from line 24 or line 30.							31
Amount of Manitoba education property tax credit advance received from line 21		-					32
Line 31 minus line 32 (if negative, enter "0")		=					33

Education property tax credit

Renters tax credit

Only one person can claim this credit for a given residence for a given month.
A person **cannot** claim this credit for any month for a residence they shared with the owner of the residence.

Declaration for the renters tax credit (if you need more space, use a separate sheet of paper)

By signing my return, I declare the following information about my rental in Manitoba during 2024:

Column A Rental address	Column B Rent paid at address	Column C Number of months (4)	Column D Name of any individual(s) who shared accommodation with you (5)	Column E Name of landlord payment was made to

(4) You must qualify and have resided at the address for more than half of the days of the month being claimed.
(5) Do **not** include your spouse, common-law partner, and/or dependent children.

Amount from line 33 of the previous page 34

Rent paid (total of column B above) 61165 • 35

If you (or your spouse or common-law partner) were **65 years of age or older** at the end of the year, complete lines 36 to 40. If both of you were **under 65 years of age** at the end of the year, enter "0" on line 40 and continue at line 41.

Base amount		36
Amount from line 6 x 0.75% = (maximum \$300)	—	37
Line 36 minus line 37	=	38
Number of months in the year	÷	39
Line 38 divided by line 39	=	40

Enter **whichever is more**: amount from line 40 or \$43.75. 41

Number of months (total of column C above) 61167 x 42

Line 41 multiplied by line 42 = 43

Enter **whichever is less**: amount from line 35 or line 43. Renters tax credit + 44

Line 34 plus line 44 = 45

Amount from line 45 of the previous page _____

_____ **46**

Seniors school tax rebate

Complete lines 47 to 57 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 57 and continue at line 58.

Note: The person who claims the education property tax credit (line 33) must also be the person who claims the seniors school tax rebate. If you have a spouse or common-law partner, only one of you can claim this rebate for a principal residence for the same year.

Gross school taxes assessed in Manitoba for 2024 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.

_____ **47**

Applicable percentage _____ **48**

Line 47 multiplied by the percentage from line 48 _____ **49**

Amount from line 31 of the previous page _____ **50**

Line 49 minus line 50 (if negative, enter "0") **(maximum \$235)** _____ **51**

Amount from line 6 _____ **52**

Base amount _____ **53**

Line 52 minus line 53 (if negative, enter "0") _____ **54**

Applicable percentage _____ **55**

Line 54 multiplied by the percentage from line 55 _____ **56**

Line 51 minus line 56 (if negative, enter "0") **Seniors school tax rebate** _____ **57**

Line 46 plus line 57 _____ **58**

Other tax credits

Amount from line 77 of the previous page									78
Primary caregiver tax credit						61260	+		•79
Line 78 plus line 79							=		80
Fertility treatment tax credit:									
Eligible medical expenses for fertility treatments						61268		x 40% = (maximum \$16,000)	+ 81
Line 80 plus line 81							=		82
Paid work experience tax credit						61310	+		•83
Line 82 plus line 83							=		84
Enter your unused odour-control tax credit from your 2023 notice of assessment or reassessment.						61340	+		•85
Line 84 plus line 85							=		86
Green energy equipment tax credit (purchaser): Complete Form T1294.						61380			•87
Green energy equipment tax credit (manufacturer): 7.5% of the adjusted cost of geothermal heat pumps						61390	+		•88
Line 87 plus line 88							=		▶ + 89
Line 86 plus line 89							=		90
Enter your book publishing tax credit from Form T1299.						61430	+		•91
Line 90 plus line 91							=		92
Cultural industries printing tax credit						61480	+		•93
Line 92 plus line 93							=		94
Enter your Manitoba community enterprise development tax credit from line 4 of Form T1256.						(maximum \$27,000) 61484	+		•95
Line 94 plus line 95							=		96
Enter your Manitoba employee share purchase tax credit from line 6 of Form T1256-2.						(maximum \$27,000) 61490	+		•97
Line 96 plus line 97							=		98
Teaching expense tax credit:									
Eligible teaching supplies expenses (maximum \$1,000)						61495		x 15% =	+ 99
Line 98 plus line 99									
Enter this amount on line 47900 of your return.						Manitoba credits			= 100

See the privacy notice on your return.