



Manitoba Credits

Form MB479
2024

Protected B when completed

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

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")

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)

Line 1 plus line 2

Total of the UCCB income (line 11700 of the return) and RDSP income (line 12500 of the return)

Line 3 minus line 4 (if negative, enter "0")

Add the amounts from line 5 of columns 1 and 2.

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.

Column 1
You

Column 2
Your spouse or
common-law
partner

1

2

3

4

5

6

60890

Personal tax credit

Basic credit

Age credit for self (if you were born in 1959 or earlier)

Claim \$113

7

+ |

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

=

| +

14

60950

× \$113 =

| +

15

Credit for disabled dependants born in 2006 or earlier

60970

× \$62 =

| +

16

Credit for dependent children born in 2006 or later

60999

× \$26 =

| +

17

Add lines 7, 8, and 12 to 16.

Total credits 61050

=

| =

18

Amount from line 6 above

60900

× 1% =

| -

19

Line 17 minus line 18 (if negative, enter "0")

Enter this amount on line 74.

Personal tax credit

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	x		29
	=		30
			31
		-	32
		=	33

Enter **whichever is less**: amount from line 24 or line 30.

Amount of Manitoba education property tax credit advance received from line 21

Line 31 minus line 32 (if negative, enter "0") **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

Rent paid (total of column B above)	61165	•35
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34

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

Amount from line 6	× 0.75% =	(maximum \$300)	36
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Line 36 minus line 37	—	37
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Number of months in the year	=	38
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Line 38 divided by line 39	÷	39
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Enter **whichever is more**: amount from line 40 or \$43.75.

Number of months (total of column C above)	61167 ×	42
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Line 41 multiplied by line 42	=	43
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Enter **whichever is less**: amount from line 35 or line 43.

Line 34 plus line 44	Renters tax credit	+ 44
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Line 34 plus line 44	=	45
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44

45

Amount from line 45 of the previous page

46

Seniors school tax rebateComplete 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.

61170

47

Applicable percentage

x

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

Amount from line 58 of the previous page

59

School tax credit for homeownersComplete lines 60 to 72 if **all** of the following conditions are met:

- You (or your spouse or common-law partner) were a **homeowner**
- You were **55 years of age or older** at the end of the year
- Your family income (line 6) is **less than \$23,750**

Otherwise, enter "0" on line 72 and continue on line 73.**Notes:** The person who claims the education property tax credit (line 33) must also be the person who claims the school tax credit for homeowners.If you were a tenant, you may qualify for a credit. For more information, go to canada.ca/mb-tax-info and read "School tax credit for homeowners" under "Form MB479-Manitoba credits".If the amount on line 6 is **\$15,000 or less**, enter \$87.50 on line 66 and continue at line 67. If the amount on line 6 is **more than \$15,000 but less than \$23,750**, continue at line 61.

Amount from line 6		61		60
Base amount	-	62		
Line 61 minus line 62	=	63		
Applicable percentage	x	64		
Line 63 multiplied by the percentage from line 64	= ► -	65		
Line 60 minus line 65	61200 =	66		
Amount from line 24		67		
Amount from line 31	-	68		
Line 67 minus line 68 (if negative, enter "0")	=	69		
Enter your seniors school tax rebate from line 57.	-	70		
Line 69 minus line 70 (if negative, enter "0")	= ►	71		

Enter **whichever is less**:

amount from line 66 or line 71.

School tax credit for homeowners 61240 +

72

Line 59 plus line 72

= 73

Enter your **personal tax credit** from line 19.

+ 74

Line 73 plus line 74

= 75

Employment and Income Assistance (EIA) and Manitoba Supports for Persons with Disabilities (MSPD)If you (or your spouse or common-law partner) did **not** receive EIA or MSPD payments from Manitoba in 2024, do **not** complete line 76. **Instead**, enter the amount from line 75 on line 77 and continue at line 78.

If you (or your spouse or common-law partner) did receive EIA or MSPD payments from Manitoba in 2024, enter the number from box 14 of your (or your spouse's or common-law partner's) Form T5007, Statement of Benefits (even if it is 0.00). If you and your spouse or common-law partner **both** received EIA or MSPD payments from Manitoba in 2024, enter the number shown in box 14 of either your T5007 slip or theirs, **whichever is less**.

61255 x •76

If you entered a number on line 76, multiply line 75 by line 76.

Otherwise, enter the amount from line 75.

= 77

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	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.