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Retired seniors: look for the ▼ symbol

If you are a retired senior, the ▼ symbol in this forms book and the *General Income Tax and Benefit Guide* will help you find information on the **most common** types of pension income, as well as deductions and credits that you may be entitled to.

If you received income or want to claim deductions or credits that are **not identified** with the ▼ symbol, read the information for those types of income, deductions, or credits in this forms book and the guide.

What's new for 2016?

The Manitoba overseas employment tax credit has been eliminated and removed from Form MB428, *Manitoba Tax*.

The Manitoba seniors' school tax rebate is now claimed on Form MB479, *Manitoba Credits*.

The paid work experience tax credit has changed.

Form MB428, *Manitoba Tax*, and Form MB479, *Manitoba Credits*, reflect these changes.

General information

Manitoba tax credit programs

Even if you do not have to pay tax, you may be entitled to the primary caregiver tax credit, the personal tax credit, the education property tax credit, the seniors' school tax rebate, and the school tax credit for homeowners. You have to file claims for these Manitoba amounts **within three years** of the end of the tax year to which they relate.

To claim these amounts, attach a completed Form MB479, *Manitoba Credits*, and any other applicable forms, to your income tax and benefit return.

For more information

If you have questions about your return, visit the Canada Revenue Agency (CRA) website at cra.gc.ca or call the CRA at 1-800-959-8281.

To get forms, go to cra.gc.ca/forms.

If you have other questions about **Manitoba tax and credits**, contact the Manitoba Tax Assistance Office. In Winnipeg, call 204-948-2115. Outside Winnipeg, call 1-800-782-0771. Information is also available at gov.mb.ca/finance/tao on the Manitoba website.

Completing your Manitoba forms

All the information you need to complete your Form MB428, *Manitoba Tax*, and Form MB479, *Manitoba Credits*, is included on the following pages.

You will find two copies of Form MB428 and Form MB479 in this book. Complete the forms that apply to you, and attach a copy to your return.

The terms **spouse** and **common-law partner** are defined in the *General Income Tax and Benefit Guide*.

The term **end of the year** means December 31, 2016, the date you left Canada if you emigrated in 2016, or the date of death for a person who died in 2016.

Tax Tip

You should calculate your federal tax first since many rules for calculating Manitoba tax are based on the federal *Income Tax Act*.

Form MB428, *Manitoba Tax*

Complete Form MB428 if you were a resident of Manitoba at the end of the year.

If you had income from a business (including income you received as a limited or non-active partner), and the business has a permanent establishment outside Manitoba, complete Form T2203, *Provincial and Territorial Taxes for 2016 – Multiple Jurisdictions*, **instead of** completing Form MB428.

You also have to complete Form MB428 if you were a non-resident of Canada in 2016 and you earned income from employment in Manitoba or you received income from a business with a permanent establishment only in Manitoba.

Step 1 – Manitoba non-refundable tax credits

The eligibility criteria and rules for claiming the Manitoba non-refundable tax credits are the same as for the federal non-refundable tax credits. However, **the value and calculation of most Manitoba non-refundable tax credits are different from the corresponding federal credits.**

Newcomers to Canada and emigrants

If you prorated any of the amounts you claimed on lines 300 to 306, 315, 316, 318, 324, and 326 of your federal Schedule 1, you have to prorate the corresponding provincial amounts on lines 5804 to 5820, 5840, 5844, 5848, 5860, and 5864, as well as the amount on line 6147.

▼Line 5804 – Basic personal amount

Claim \$9,134.

▼Line 5808 – Age amount

You can claim this amount if you were 65 years of age or older on December 31, 2016, and your net income (line 236 of your return) is less than \$52,602.

If your net income is:

- \$27,749 or less, enter \$3,728 on line 5808; or
- more than \$27,749 but less than \$52,602, complete the calculation for line 5808 on the *Provincial Worksheet* in this book.

Tax Tip

You may be able to transfer all or part of your age amount to your spouse or common-law partner or to claim all or part of his or her age amount. For more information, read line 5864.

▼Line 5812 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 303 of federal Schedule 1 and your spouse's or common-law partner's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$9,134.

Complete the calculation on Form MB428, and enter the amount on line 5812.

Note

Enter your marital status and the information about your spouse or common-law partner (including his or her net income, even if it is zero) in the "Identification" area on page 1 of your return.

Line 5816 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 305 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$9,134.

Complete the calculation on Form MB428, and enter the amount on line 5816.

Note

If you were a **single parent** on December 31, 2016, and you choose to include all universal child care benefit amounts you received in 2016 in the income of your dependant, include this amount in the calculation of his or her net income.

Line 5820 – Amount for infirm dependants age 18 or older

You can claim this amount if the rules are met for claiming the amount on line 306 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$8,720.

Note

You may be able to claim an amount on this line even if you claimed an amount on line 5816.

Complete the calculation for line 5820 on the *Provincial Worksheet* in this book.

Line 5824 – CPP or QPP contributions through employment

Enter on this line the amount you claimed on line 308 of your federal Schedule 1.

Line 5828 – CPP or QPP contributions on self-employment and other earnings

Enter on this line the amount you claimed on line 310 of your federal Schedule 1.

Line 5832 – Employment insurance premiums through employment

Enter on this line the amount you claimed on line 312 of your federal Schedule 1.

Line 5829 – Employment insurance premiums on self-employment and other eligible earnings

Enter on this line the amount you claimed on line 317 of your federal Schedule 1.

Line 5830 – Volunteer firefighters' amount (VFA) and

Line 5845 – Search and rescue volunteers' amount (SRVA)

You can claim the VFA or the SRVA if the rules are met for claiming the amount on line 362 or 395 of federal Schedule 1.

Enter on line 5830 the VFA you claimed on line 362 of your federal Schedule 1, or enter on line 5845 the SRVA you claimed on line 395 of your federal Schedule 1.

Note

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba, you cannot claim this non-refundable tax credit in calculating your

Manitoba tax even though you may have received income from a source inside Manitoba in 2016.

Line 5839 – Fitness amount

If you were a resident of Manitoba at the end of the year, you can claim a maximum of \$500 for fees **paid in 2016** on registration or membership for a prescribed program of physical activity for:

- yourself, if you are under 25 years of age at the end of the year;
- your or your spouse's or common-law partner's **child** under 18 years of age at the end of the year; and
- your spouse or common-law partner, if he or she is a young adult. The young adult **must** have been between 18 and 24 years of age inclusively, at the end of the year.

If you have a spouse or common-law partner, **only one** of you can claim the fitness amount for a child or spouse or common-law partner who is a young adult. You and your spouse or common-law partner have to decide who will claim this amount for that individual.

Individuals with disabilities – If a child or young adult is eligible for the disability tax credit, an **additional** amount of \$500 can be claimed, as long as a minimum of \$100 is paid on registration or membership fees for a prescribed program of physical activity.

Note

You may have paid an amount that would qualify to be claimed as child care expenses (line 214) **and** the fitness amount. If this is the case, you **must** first claim this amount as child care expenses. Any unused part can be claimed for the fitness amount.

Prescribed program

To qualify for this amount, a program **must**:

- be ongoing (a weekly program, a program offered by a club, association, or similar organization, or a membership in an organization, of a minimum of eight consecutive weeks duration, or a program of a minimum of five consecutive days duration);
- be supervised;
- be suitable for children or young adults; and
- require significant physical activity (generally, most of the activities must include a significant amount of physical activity contributing to cardio-respiratory endurance, **plus** muscular strength, muscular endurance, flexibility, and/or balance).

Notes

For a child or young adult who is eligible for the disability tax credit, the requirement for significant physical activity is met if the activities result in movement and in an observable use of energy in a recreational context.

Physical activity includes horseback riding, but does not include activities where, as an essential part, a child or young adult rides on or in a motorized vehicle.

Reimbursement of an eligible expense – You can only claim the part of the amount for which you have not been, or will not be, reimbursed. However, you can claim the full amount if the reimbursement is reported in your income (such as a benefit shown on a T4 slip) and you did not deduct the reimbursement anywhere else on your return.

Supporting documents – Do **not** submit any supporting documents at the time of filing your tax return. Keep them in case we ask to see them later.

Line 5841 – Children's arts amount

You can claim to a maximum of \$500 per child the fees **paid in 2016** relating to the cost of registration or membership for your or your spouse's or common-law partner's child in a prescribed program (see the next section) of artistic, cultural, recreational, or developmental activity. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit on line 5844 of Form MB428) at the start of the year in which an eligible arts expense was paid.

You can claim this amount if another person has not claimed the same fees and the total claimed is not more than the maximum allowable amount if only one of you were making the claim.

Children with disabilities – If the child is eligible for the disability tax credit and is under 18 years of age at the start of the year, you can claim an **additional** \$500 if a minimum of \$100 is paid for registration or membership fees for a prescribed artistic program described in the next section.

Notes

Eligible expenses do not include amounts that can be claimed for the fitness amount (line 5839 of Form MB428) or as a deduction by any person, such as the child care expenses deduction (line 214 of the return) or amounts that any person has claimed as a tax credit.

Programs that are part of a school curriculum are not eligible.

If an organization provides your child with two **distinct prescribed programs** and one program is eligible for the children's arts amount and the other program is eligible for the fitness amount, you should receive two receipts. If you receive only one receipt, it must clearly show the amount paid to the organization for each distinct program.

Prescribed program

To qualify for this amount, a program **must**:

- be ongoing (last at least eight consecutive weeks, or in the case of children's camps, five consecutive days);
- be supervised; and
- be suitable for children.

The program also has to meet at least **one** of the following criteria:

- it contributes to the development of creative skills or expertise in an artistic or cultural activity;
- it provides a substantial focus on wilderness and the natural environment;

- it helps children develop and use particular intellectual skills;
- it includes structured interaction between children where supervisors teach or help children develop interpersonal skills; or
- it provides enrichment or tutoring in academic subjects.

Note

An activity that develops creative skills or expertise is eligible only if it is intended to improve a child's dexterity or co-ordination or helps in acquiring and applying knowledge through artistic or cultural activities such as literary arts, visual arts, performing arts, music, media, languages, customs, and heritage.

Reimbursement of an eligible expense – You can claim only the part of the amount for which you have not been or will not be reimbursed. However, you can claim the full amount if the reimbursement is reported as income (such as a benefit shown on a T4 slip) and you did not deduct the reimbursement anywhere else on your return.

Note

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba, you cannot claim this non-refundable tax credit in calculating your Manitoba tax even though you may have received income from a source inside Manitoba in 2016.

Supporting documents – Do **not** submit any supporting documents at the time of filing your tax return. Keep them in case we ask to see them later.

Line 5833 – Adoption expenses

You can claim this amount if the rules are met for claiming the amount on line 313 of federal Schedule 1.

You can claim on line 5833 up to \$10,000 of eligible adoption expenses for each child.

The two adoptive parents can split the claim for adoption expenses as long as the combined total claim for each child is not more than the eligible amount before the split.

Note

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba, you cannot claim this non-refundable tax credit in calculating your Manitoba tax even though you may have received income from a source inside Manitoba in 2016.

▼Line 5836 – Pension income amount

You can claim this amount if you met the rules for claiming the amount on line 314 of federal Schedule 1.

The amount you can claim on line 5836 is the amount on line 314 of your federal Schedule 1 or \$1,000, whichever is less.

Note

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba, you cannot claim this non-refundable tax credit in calculating your Manitoba tax even though you may have received income from a source inside Manitoba in 2016.

Line 5840 – Caregiver amount

You can claim this amount if the rules are met for claiming the amount on line 315 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$15,917.

Complete the calculation for line 5840 on the *Provincial Worksheet* in this book.

Tax Tip

You may also be able to claim the primary caregiver tax credit on Form MB479. For more information, read line 61.

▼Line 5844 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 316 of federal Schedule 1.

If you were **18 years of age or over** at the end of the year, enter \$6,180 on line 5844.

If you were **under 18 years of age** at the end of the year, you may be eligible to claim a supplement up to a maximum of \$3,605 in addition to the base amount of \$6,180. Complete the calculation for line 5844 on the *Provincial Worksheet* in this book.

Line 5848 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 318 of federal Schedule 1.

Complete the calculation for line 5848 on the *Provincial Worksheet* in this book.

Line 5852 – Interest paid on your student loans

Enter on this line the amount you claimed on line 319 of your federal Schedule 1.

Line 5856 – Your tuition and education amounts

Complete Schedule MB(S11), *Provincial Tuition and Education Amounts*.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return, attach your completed Schedule MB(S11)**, but do not send your other documents. Keep all your documents in case we ask to see them later.

Transferring and carrying forward amounts

You may not need all of your 2016 tuition and education amounts to reduce your provincial income tax to zero. In this case, you can **transfer** all or some of the unused part to **one** person, either your spouse or common-law partner (who would claim it on line 5864), or your or your spouse's or common-law partner's parent or grandparent (who would claim it on line 5860).

You can only transfer an amount to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner does not claim an amount for you on line 5812 or 5864.

To designate who can claim the transferred amount and to specify the amount this person can claim, complete the "Transfer/Carryforward of unused amount" section of Schedule MB(S11) to calculate the provincial amount available to transfer, as well as the related form:

- T2202A, *Tuition, Education, and Textbook Amounts Certificate*;
- TL11A, *Tuition, Education, and Textbook Amounts Certificate – University Outside Canada*;
- TL11B, *Tuition, Education, and Textbook Amounts Certificate – Flying School or Club*; or
- TL11C, *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*.

The transferred amount may be different from the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 20 of your Schedule MB(S11).

Tax Tip

If you are transferring an amount to a designated individual, only transfer the amount this person can use. That way, you can carry forward as much as possible to use in a future year.

Complete the "Transfer/Carryforward of unused amount" section of Schedule MB(S11) to calculate the amount you can **carry forward** to a future year. This amount corresponds to the part of your tuition and education amounts you do not need to use (and do not transfer) for the year.

Line 5860 – Tuition and education amounts transferred from a child

You can claim these amounts if the rules are met for claiming an amount on line 324 of federal Schedule 1.

Enter on line 5860 the total of all provincial amounts that each student has transferred to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.

Notes

The student **must have entered this amount on line 20** of his or her Schedule MB(S11). He or she may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were residents of different provinces or territories on December 31, 2016, special rules may apply. Contact the Canada Revenue Agency to determine the amount you can claim on line 5860.

Other rules may apply if the student has a spouse or a common-law partner. Read line 324 in the *General Income Tax and Benefit Guide*.

Supporting documents – If you are filing electronically or filing a **paper return**, do not send any documents. Keep all your documents in case we ask to see them later. The **student** must attach Schedule MB(S11) to his or her paper return.

▼Line 5864 – Amounts transferred from your spouse or common-law partner

You can claim these amounts if the rules are met for claiming an amount on line 326 of federal Schedule 1.

Complete Schedule MB(S2), *Provincial Amounts Transferred From Your Spouse or Common-law Partner*, and attach a copy to your return.

▼Line 6147 – Manitoba family tax benefit

Complete the calculation for line 6147 on Schedule MB428–A, *Manitoba Family Tax Benefit*, and attach a copy to your return.

▼Schedule MB428–A, Manitoba Family Tax Benefit

Line 1 – Basic amount (\$2,065)

Line 2 – Basic amount for dependent spouse or common-law partner

Claim \$2,065 if you claimed the spouse or common-law partner amount on line 5812 of Form MB428.

Line 3 – Amount for an eligible dependant

Claim \$2,065 if you claimed the amount for an eligible dependant on line 5816 of Form MB428.

Line 4 – Age amount for self

Claim \$2,065 if you were 65 years of age or older at the end of the year.

Line 5 – Age amount for spouse or common-law partner

Claim \$2,065 if you claimed a transfer of your spouse's or common-law partner's age amount on line 1 of your Schedule MB(S2) **and** the amount on line 1 is **more** than the amount on line 8 of that schedule.

Line 6 – Disability amount for spouse or common-law partner

Claim \$2,752 if you claimed a transfer of your spouse's or common-law partner's disability amount on line 3 of your Schedule MB(S2) **and** the amount on line 9 is **more** than the amount on line 4 of that schedule.

Line 7 – Disability amount for self or for a dependant other than your spouse or common-law partner

Enter beside box 6072 the number of disability claims you are making.

Claim \$2,752 for **each** of the following:

- the disability amount you claimed on line 5844 of Form MB428; and
- each disability amount claimed on line 5848 of your or your spouse's or common-law partner's Form MB428.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount for a dependant.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5848 of Form MB428 for the same dependant, you must agree on

who will claim the amount on line 7 for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

Line 8 – Amount for disabled dependants born in 1998 or earlier

Enter beside box 6074 the number of disabled dependants you are claiming. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3.

Claim \$2,752 for **each** disabled dependant 18 years of age or older for whom you or your spouse or common-law partner claimed an amount on line 5820 of Form MB428.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5820 of Form MB428 for the same dependant, you must agree on who will claim the amount on line 8 for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

Line 9 – Amount for dependent children born in 1998 or later

Enter beside box 6076 the number of dependent children you have. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3 or the amount for disabled dependants on line 8.

Claim \$2,752 for **each** child who was 18 years of age or younger on December 31, 2016, and for whom **all** of the following apply:

- you are the parent of the child;
- the child was resident in Canada and lived with you in 2016;
- no one else is claiming this amount for the child;
- no one is claiming, for the child, an amount for a spouse or common-law partner (line 5812), for an eligible dependant (line 5816), or for infirm dependants age 18 or older (line 5820) on their Form MB428; and
- no one (such as a foster parent) has received a special allowance under the *Children's Special Allowances Act* for the child.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount.

If you and a supporting individual other than your spouse or common-law partner can claim this amount for the same dependant, you must agree on who will claim the amount on line 9. If you cannot agree, only the individual with the higher net income can claim the amount.

Please give details of your dependent children born in 1998 or later in the chart on Schedule MB428–A, *Manitoba Family Tax Benefit*.

▼Line 5868 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later

The medical expenses you can claim on line 5868 are the same as those you can claim on line 330 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2016, and no one claimed them on a 2015 return.

However, your total expenses have to be more than either 3% of your net income (line 236 of your return) or **\$1,728**, whichever is **less**.

Note

If the total medical expenses claimed are more than \$1,728 but less than \$2,237, it is important that you enter the amount on line 5868 **and** on line 330 of your federal Schedule 1.

Line 5872 – Allowable amount of medical expenses for other dependants

In addition to the medical expenses claimed on line 5868, you can also claim medical expenses for other dependants.

The medical expenses you can claim on line 5872 are the same as those you can claim on line 331 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2016, and no one claimed them on a 2015 return.

The total expenses for each dependant have to be more than either 3% of that dependant's net income (line 236 of his or her return) or **\$1,728**, whichever is **less**.

Complete the calculation for line 5872 on the *Provincial Worksheet* in this book.

▼Line 5896 – Donations and gifts

Enter the amounts from lines 16 and 17 of your federal Schedule 9 and multiply them by the rates on lines 32 and 33 of Form MB428.

Step 2 – Manitoba tax on taxable income

Enter on line 36 your taxable income from line 260 of your return. Complete the appropriate column depending on the amount entered.

Step 3 – Manitoba tax

Line 45 – Manitoba tax on split income

If you have to pay federal tax on split income on line 424 of your federal Schedule 1, complete Part 2 of Form T1206, *Tax on Split Income*, to calculate the Manitoba tax that applies to this income.

Form T1206 also contains a special rule that applies to the amount you enter on line 428 of your return. For more information on tax on split income, see the *General Income Tax and Benefit Guide*.

Line 52 – Manitoba additional tax for minimum tax purposes

If you have to pay federal minimum tax as calculated on Form T691, *Alternative Minimum Tax*, you will also have to determine your Manitoba additional tax for minimum tax purposes.

To do this, complete the calculation on line 52 of Form MB428.

For more information about minimum tax, see the *General Income Tax and Benefit Guide*.

Lines 54 and 55 – Political contribution tax credit

You can claim this credit if you contributed to a registered Manitoba political party or candidates seeking election to the Manitoba Legislature in 2016.

How to claim

Enter your total contributions on line 54 of Form MB428 and calculate the amount to enter on line 55 as follows:

- For contributions of **more than \$1,275**, enter \$650 on line 55 of Form MB428.
- For contributions of **\$1,275 or less**, complete the calculation for line 55 on the *Provincial Worksheet* in this book.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, for each contribution attach the official receipt signed by the official representative of the political party, district association, or independent candidate.

Line 57 – Labour-sponsored funds tax credit

You can claim this credit for eligible investments you made in a labour-sponsored venture capital (LSVC) corporation in 2016 (that you did not claim a credit for on your 2015 return) or in the first 60 days of 2017.

If a registered retirement savings plan (RRSP) for a spouse or common-law partner became the first registered holder of the share, either the RRSP contributor or the annuitant may claim this credit for that share.

For investments made in a LSVC corporation registered before July 1, 2006, your claim cannot be more than \$750. If an investment is made in a LSVC corporation registered after June 30, 2006, your claim for the total investment made in all LSVC corporations cannot be more than \$1,800.

Enter the credit shown on Slip T2C (MAN.), *Labour-Sponsored Funds Tax Credit*, on line 57 of Form MB428.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your T2C (MAN.) slip.

Line 59 – Provincial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be eligible to claim a provincial foreign tax credit.

To claim this credit, complete Form T2036, *Provincial or Territorial Foreign Tax Credit*. You can get this form from the CRA's website or by contacting us (read "For more information" on page 2 of this book).

Enter on line 59 of Form MB428 the tax credit amount from line 5 of Form T2036.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T2036.

Line 61 – Manitoba community enterprise development tax credit (non-refundable)

You can claim this non-refundable tax credit for any unused amounts from previous years.

For investments you made in 2016 or during the first 60 days of 2017, read "Line 82 – Manitoba community enterprise development tax credit (refundable)" on page 16.

Your Manitoba community enterprise development tax credit is shown on Slip T2CEDTC (MAN.), *Manitoba Community Enterprise Development Tax Credit*.

To claim this credit, complete Form T1256, *Manitoba Community Enterprise Development Tax Credit*. You can get this form from the CRA's website or by contacting us (read "For more information" on page 2 of this book).

Enter on line 61 of Form MB428 the amount from line 7 of Form T1256.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T1256 and T2CEDTC (MAN.) slip.

Line 63 – Manitoba small business venture capital tax credit

You can claim this credit for investments you made in eligible small business venture capital projects in 2016.

Your Manitoba small business venture capital tax credit is shown on Slip T2SBVCTC (MAN.), *Manitoba Small Business Venture Capital Tax Credit*.

To claim this credit, complete Form T1256-1, *Manitoba Small Business Venture Capital Tax Credit (Individuals)*. You can get this form from the CRA's website or by contacting us (read "For more information" on page 2 of this book).

Enter on line 63 of Form MB428 the amount from line 6 of Form T1256-1.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T1256-1 and T2SBVCTC (MAN.) slip.

Line 65 – Manitoba employee share purchase tax credit (non-refundable)

You can claim this non-refundable tax credit for shares you acquired from a registered employee share ownership plan (ESOP) at any time in 2016.

Your Manitoba employee share purchase tax credit is shown on your ESOP receipt(s).

To claim this credit, complete Form T1256-2, *Manitoba Employee Share Purchase Tax Credit*. You can get this form from the CRA website or by contacting us (read “For more information” on page 2 of this book).

Enter on line 65 of Form MB428 the amount from line 14 of Form T1256-2.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T1256-2 and your ESOP receipt(s).

Line 67 – Manitoba mineral exploration tax credit

You can claim this credit if you invested in flow-through shares and Manitoba mining flow-through share expenditures have been renounced to you.

Your Manitoba qualifying expenses are shown in box 144 on Information Slip T101, *Statement of Resource Expenses*, received from a mining corporation or box 199 on Information Slip T5013, *Statement of Partnership Income*, received as a member of a partnership.

To claim this credit, complete Form T1241, *Manitoba Mineral Exploration Tax Credit*. You can get this form from the CRA’s website or by contacting us (read “For more information” on page 2 of this book).

Enter on line 67 of Form MB428 the amount from line 8 of Form T1241.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T1241 and Information Slip T101 or T5013.

Line 69 – Manitoba tuition fee income tax rebate

You can claim this rebate if you meet **all** of the following conditions:

- you were a resident of Manitoba at the end of the year;
- you completed an eligible program of studies after December 31, 2006, and you met the necessary qualifications for graduation; and
- the tuition fees for the program of study were not claimed in a previous tax year for this rebate.

To claim this rebate, complete Form T1005, *Manitoba Tuition Fee Income Tax Rebate*. You can get this form from the CRA’s website or by contacting us (read “For more information” on page 2 of this book).

Enter on line 69 of Form MB428 the tax rebate amount from line 14 of Form T1005.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T1005.

Form MB479, Manitoba Credits

This section contains general information followed by instructions for certain lines on the form.

Note

Enter your marital status and information about your spouse or common-law partner (including his or her net income, even if it is zero) in the “Identification” area on page 1 of your return.

▼ Personal tax credit

Who can claim the personal tax credit?

You must have been a resident of Manitoba at the end of the year to claim this credit.

If you were **19 years of age or older** at the end of the year, read “Who cannot claim the personal tax credit?” to be sure you qualify.

If you were **younger than 19 years of age** at the end of the year, you can only claim this credit if you had a spouse or common-law partner **or** you were a parent, **or** you can claim the Manitoba education property tax credit on your 2016 return.

Who cannot claim the personal tax credit?

You cannot claim this credit if you were claimed as a dependant by anyone on his or her Form MB428.

Also, you **cannot** claim this credit if:

- you were confined to a prison or a similar institution at the end of the year, **and** you were there for six months or more during the year;
- your spouse or common-law partner is claiming a transfer of part or all of your age amount or your disability amount on his or her Schedule MB(S2); or
- another person is claiming a transfer of part or all of your disability amount on line 5848 of his or her Form MB428.

Did you have a spouse or common-law partner at the end of the year?

If so, you and your spouse or common-law partner have to decide who will claim the personal tax credit, the education property tax credit, the seniors’ school tax rebate (if applicable), and the school tax credit for homeowners for both of you. **Only one** of you must claim all of these amounts.

However, if you are claiming your spouse or common-law partner as a dependant on line 5812 of Form MB428, you have to make the personal tax credit claim for both of you.

When you calculate your **family income** (lines 1 to 6 of Form MB479), complete columns 1 and 2 using the information from your and your spouse's or common-law partner's returns for the year.

You cannot claim the personal tax credit for a spouse or common-law partner who was confined to a prison or a similar institution at the end of the year **and** was there for six months or more during the year.

Did you or your spouse or common-law partner receive social assistance payments in 2016?

If so, you can only claim a part of the personal tax credit, the education property tax credit, the seniors' school tax rebate (if applicable), and the school tax credit for homeowners. For more information, read "Line 59 – Social assistance recipients" on page 14.

Were you and your spouse or common-law partner living apart at the end of the year for medical reasons?

If so, and you and your spouse or common-law partner occupied separate residences for part or all of the year, both of you can claim separate personal tax credits.

However, if you are claiming your spouse or common-law partner as a dependant on line 5812 of Form MB428, or if your spouse or common-law partner has transferred his or her age or disability amount to you (line 1 or 3 on your Schedule MB(S2)), you have to make the personal tax credit claim for both of you.

Whether you make separate or joint personal tax credit claims, when you calculate your **family income** (lines 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2. Enter your spouse's or common-law partner's address beside **box 6089**.

Did your spouse or common-law partner die in 2016?

If so, only you, the surviving spouse or common-law partner, can claim the personal tax credit for both of you unless you were separated for medical reasons as explained above.

When you calculate your **family income** (lines 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2.

If there is no surviving spouse or common-law partner, the personal tax credit can be claimed on the **deceased person's final return**.

Were you separated or divorced at the end of the year?

If so, both of you can claim a personal tax credit. However, if one spouse or common-law partner claims the other as a dependant, the person claimed cannot claim a personal tax credit.

If a parent is claiming an **amount for an eligible dependant** on line 5816 of his or her Form MB428, only that parent can claim the personal tax credit for that child.

Did you have dependants in 2016?

You cannot claim the personal tax credit for a dependant who:

- received social assistance payments in 2016 (other than your spouse or common-law partner); or
- was confined to a prison or a similar institution at the end of the year **and** was there for six months or more during the year.

What credits can you claim?

Line 7 – Basic credit (\$195)

Line 8 – Age credit for self

Claim \$113 if you were 65 years of age or older at the end of the year.

Line 9 – Basic credit for spouse or common-law partner

Claim \$195 if you had a spouse or common-law partner at the end of the year.

Line 10 – Age credit for spouse or common-law partner

Claim \$113 if your spouse or common-law partner was 65 years of age or older at the end of the year.

Line 11 – Disability credit for spouse or common-law partner

Claim \$113 if you claimed a transfer of your spouse's or common-law partner's disability amount on line 3 of your Schedule MB(S2) or if your spouse or common-law partner can claim the disability amount on line 5844 of his or her Form MB428.

Line 13 – Credit for an eligible dependant

Claim \$195 if you claimed the amount for an eligible dependant on line 5816 of Form MB428. You cannot claim this credit if you are claiming the basic credit for a spouse or common-law partner on line 9.

Line 14 – Disability credit for self or for a dependant other than your spouse or common-law partner

Enter beside box 6095 the number of disability claims you are making.

Claim \$113 for each of the following:

- the disability amount you claimed on line 5844 of Form MB428; and
- each disability amount claimed on line 5848 of your or your spouse's or common-law partner's Form MB428.

You can claim this credit for a dependant if you are entitled to claim the family tax benefit for that dependant on Schedule MB428–A and no one else has claimed the family tax benefit for that dependant. For information on claiming the family tax benefit for a dependant, read “Line 6147 – Manitoba family tax benefit” on page 6.

Line 15 – Credit for disabled dependants born in 1998 or earlier

Enter beside box 6097 the number of disabled dependants you are claiming. **Do not include** any dependants for whom you claimed the credit for an eligible dependant on line 13.

Claim \$62 for **each** disabled dependant 18 years of age or older for whom you or your spouse or common-law partner claimed an amount on line 5820 of Form MB428.

You can claim this credit for a dependant if you are entitled to claim the family tax benefit for that dependant on Schedule MB428–A and no one else has claimed the family tax benefit for that dependant. For information on claiming the family tax benefit for a dependant, read “Line 6147 – Manitoba family tax benefit” on page 6.

Line 16 – Credit for dependent children born in 1998 or later

Enter beside box 6099 the number of dependent children you have. **Do not include** any dependants for whom you claimed the credit for an eligible dependant on line 13 or the credit for disabled dependants on line 15.

Please give details of your dependent children born in 1998 or later in the chart on Schedule MB428–A, *Manitoba Family Tax Benefit*.

Claim \$26 for **each** dependent child who was 18 years of age or younger on December 31, 2016, and for whom **all** of the following apply:

- you are the parent of the child;
- the child was resident in Canada and lived with you in 2016;
- no one else is claiming this credit for the child;
- no one is claiming, for the child, an amount for the basic credit for spouse or common-law partner, the credit for an eligible dependant, or the credit for disabled dependants born in 1998 or earlier, in calculating their personal tax credit on their Form MB479; and
- no one (such as a foster parent) has received a special allowance under the *Children’s Special Allowances Act* for the child.

You can claim this credit for a dependant if you are entitled to claim the family tax benefit for that dependant on Schedule MB428–A and no one else has claimed the family tax benefit for that dependant. For information on claiming the family tax benefit for a dependant, read “Line 6147 – Manitoba family tax benefit” on page 6.

▼ Education property tax credit

Who can claim the education property tax credit?

You **can** claim this credit if you were a resident of Manitoba at the end of the year and you met **all** of the following conditions:

- you paid rent or property tax on a principal residence (defined on page 12) in Manitoba in 2016;
- your occupancy cost (defined on page 12) was more than \$250; and
- you were 16 years of age or older at the end of the year.

However, you have already received your full benefit if you were 65 years of age or older at the end of the year and you met the following conditions:

- your family income was more than \$40,000; **and**
- the Manitoba education property tax credit has been applied as an advance on your 2016 municipal property tax statement or you received it after applying to the Manitoba Tax Assistance Office.

In this case, do not complete the calculation from lines 20 to 32 of Form MB479.

Who cannot claim the education property tax credit?

You **cannot** claim the education property tax credit if you were living in the home of someone who, for 2016:

- will claim you as a dependant;
- will claim a spouse or common-law partner amount for you or to whom you will transfer part or all of your age amount or disability amount; or
- has received or will receive an education property tax credit.

Did you have a spouse or common-law partner at the end of the year?

If so, you and your spouse or common-law partner have to decide who will claim the personal tax credit, the education property tax credit, the seniors’ school tax rebate (if applicable), and the school tax credit for homeowners for both of you. **Only one** of you must claim all of these amounts.

Did you or your spouse or common-law partner receive social assistance payments in 2016?

If so, you can only claim a part of the personal tax credit, the education property tax credit, the seniors’ school tax rebate (if applicable), and the school tax credit for homeowners. For more information, read “Line 59 – Social assistance recipients” on page 14.

Is 2016 the first year we consider you to have a spouse or common-law partner?

If so, one spouse or common-law partner can claim an education property tax credit on his or her residence before you became spouses or common-law partners as well as on your common residence after you became spouses or common-law partners.

If you do not claim your spouse or common-law partner as a dependant, your spouse or common-law partner can also claim his or her separate residence before you became spouses or common-law partners.

When you calculate your **family income** (lines 1 to 6 of Form MB479), complete columns 1 and 2 using the information from your and your spouse's or common-law partner's returns for the year.

Were you and your spouse or common-law partner living apart at the end of the year for medical reasons?

If so, and you and your spouse or common-law partner occupied separate residences for part or all of the year, both you and your spouse or common-law partner can claim separate education property tax credits. One spouse or common-law partner claims a credit for the common residence for the year. The other spouse or common-law partner claims a credit for the other residence for the time you were living apart (read "Nursing home fees" on page 12).

When you calculate your **family income** (lines 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2. Enter your spouse's or common-law partner's address beside **box 6089**.

Were you separated or divorced at the end of the year?

If so, both you and your spouse or common-law partner can claim an education property tax credit on your separate residences after the separation or divorce. However, only one spouse or common-law partner can claim an education property tax credit for the family residence you both lived in before the separation or divorce.

Did your spouse or common-law partner die in 2016?

If so, only you, the surviving spouse or common-law partner can claim the education property tax credit for both of you unless you were separated for medical reasons as explained on this page.

When you calculate **family income** (lines 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2.

If there is no surviving spouse or common-law partner, the education property tax credit can be claimed on the **deceased person's final return**.

Shared accommodation

If you shared accommodation with one or more tenants, **only one of you** can claim an education property tax credit for the residence for the entire period during which you shared the accommodation. If one person received a shelter allowance, that person has to claim the education property tax credit.

Occupancy cost

Your occupancy cost is based on the total of any of the following amounts that apply:

- the net property tax paid for your principal residence for 2016;
- the education property tax credit advance you received (if any); and
- 20% of the total rent paid for 2016.

Only the part that is more than the base amount of \$250 will qualify for the education property tax credit for 2016.

Principal residence

You can only claim an education property tax credit on one principal residence at a time. A principal residence is a residential dwelling unit located in Manitoba that you, or you and your spouse or common-law partner, either owned or rented and usually lived in during 2016. You cannot claim property tax or rent you paid for a secondary residence such as a cottage.

If you owned or rented a residence at different times during 2016, claim the rent and/or the property taxes and the Manitoba education property tax credit advance that applies to the time you lived in each residence.

If your property is used for more than one purpose (for example, residential and farm, or commercial, or a multi-dwelling unit), use only the part of the taxes that applies to your principal residence when calculating the credit.

Farmers

Read the definition of a principal residence on this page.

You must use the part of the property tax that applies only to the residence, not including farmland. When reporting an amount on line 21 of Form MB479, use the amount of "Net Residential Taxes" from your property tax statement or the appropriate part.

Nursing home fees

If you paid nursing home fees and have received a detailed statement showing the portion paid for rent separately from attendant care fees and medical expenses, you can claim this rent amount.

If you paid nursing home fees and have received a totaled daily rate statement, you can claim 50% of the rent fees that you do not claim as medical expenses.

Mobile homes

Licence fee – If you paid a municipal licence fee and/or rent for a mobile home, claim your municipal licence fee as your net property tax, and claim the rent you paid for the lot as rent.

Property taxes – If you paid property taxes and/or rent for a mobile home, report your property taxes as your net property tax, and claim the rent you paid for the lot as rent.

Line 20 – Total rent paid in Manitoba for 2016

Enter beside box 6110 the total rent you paid in Manitoba for 2016.

If you paid room and board, only claim the part for your room. However, if you lived in a home also occupied by the owner, you cannot claim an education property tax credit.

Line 21 – Net property tax paid in Manitoba for 2016

If you were a homeowner, enter on line 21 of Form MB479 the property tax you paid on your principal residence in Manitoba for 2016 after you deduct any education property tax credit advance you received. Read the definition for principal residence on page 12.

Note

If you live in rural Manitoba, enter on line 21 the amount of the “Net Residential Taxes” from your property tax statement or the appropriate part.

If you moved from one residence that you owned to another, claim the property tax you paid that applies to the time you lived in each residence.

Line 22 – Manitoba education property tax credit advance received

Enter on line 22 any education property tax credit advance (EPTCA) that was either deducted from your property tax statement or received by you after you applied for it.

If you owned your principal residence for part of 2016, prorate any EPTCA you received to cover the period of ownership. If you received an EPTCA for more than one residence, total the prorated amounts of all EPTCA you received.

Supporting documents – Whether you are filing electronically or filing a paper return, keep all your property tax or rent receipts in case we ask to see them later.

If you are claiming rent and/or property taxes for the education property tax credit, you must complete the “Declaration for the education property tax credit” chart on Form MB479.

▼ Seniors’ school tax rebate

You can claim this rebate if you or your spouse or common-law partner were residents of Manitoba at the end

of the year and either of you met **all** of the following conditions:

- you or your spouse or common-law partner were 65 years of age or older at the end of the year;
- you or your spouse or common-law partner own your home or are liable for paying the municipal taxes on your property;
- you or your spouse or common-law partner lived in that property as your principal residence (as defined on this page) on the municipal property tax due date;
- you or your spouse or common-law partner paid the municipal taxes on your property for 2016; and
- your family income is less than \$63,500.

Note

The person who is claiming the education property tax credit (line 32) must also be the person who claims the seniors’ school tax rebate.

School taxes paid on mobile homes or property you did not own

You may also be eligible if you, or your spouse or common-law partner, are identified on the municipal property tax statement as the person(s) responsible for paying the school tax, as of the municipal property tax due date.

Were you and your spouse or common-law partner living apart at the end of the year for medical reasons?

If you and your spouse or common-law partner are separated for medical reasons (for example, one spouse living in a personal care home) or you and your spouse or common-law partner own more than one property, you may still be eligible.

Did you and your spouse or common-law partner move to a new principal residence?

Your move will determine if you qualify for a rebate on your new residence. You are eligible to claim the rebate if you own and live in the residence on the municipal property tax due date.

If you take possession of your new residence before the municipal property tax due date, you are eligible to claim the rebate on your new residence. In this situation the previous owner would not be eligible.

If you take possession of your new residence after the municipal property tax due date, **you cannot claim** the rebate on that property for that year, but you can claim it for your previous residence if you owned and lived at the property as of the municipal property tax due date.

Principal residence

A principal residence is the home in which you normally reside during the year.

Line 33 – School taxes assessed in Manitoba for 2016 including community revitalization levy amounts

Enter on line 33 the school tax part of the municipal property tax assessed for your principal residence in Manitoba for 2016.

The amount you enter will include the total assessed value of the school taxes for your residence before the education property tax credit advance was deducted. If applicable, include on line 33 the community revitalization levy amounts in lieu of school taxes from your municipal property tax statement.

▼ School tax credit for homeowners

You can claim this credit if **all** of the following conditions apply:

- you or your spouse or common-law partner were 55 years of age or older at the end of the year;
- your family income is less than \$23,800;
- you or your spouse or common-law partner owns, is buying, or is a life tenant of, a principal residence; and
- the assessed school tax for that residence is more than \$160 for the year.

If you qualify, see the table on page 18 to determine the amount to enter on line 44 of Form MB479.

Note

The person who is claiming the education property tax credit (line 32) must also be the person who claims the school tax credit for homeowners.

If you are a **mobile home owner** special rules may apply. Contact the Manitoba Tax Assistance Office for more information.

Note

If you were a **tenant**, you have to apply to Manitoba Department of Families at the Provincial Services Office. In Winnipeg, call 204-945-2197; outside Winnipeg, call 1-877-587-6224, or email provservic@gov.mb.ca. If you use a teletypewriter (TTY), call 204-948-3698 or 1-800-855-0511 (Manitoba Relay Service). For more information, go to the Manitoba webpage at gov.mb.ca/housing/stat55.html. You do not qualify for school tax assistance if you are a tenant living in government-subsidized or non-profit housing.

Line 45 – School taxes assessed in Manitoba for 2016

Enter on line 45 the school tax part of the municipal property tax assessed for your principal residence in Manitoba for 2016.

The amount you enter will be the total assessed value of the school taxes for your residence before the education property tax credit advance was deducted.

Subtract \$160 from this amount and enter the result on line 47.

Line 55 – Rent Assist benefits received

Enter on line 55 any payment you or your spouse or common-law partner received under the Rent Assist program during 2016.

Line 59 – Social assistance recipients

If you or your spouse or common-law partner received social assistance payments in 2016, complete line 59 of Form MB479.

If you and your spouse or common-law partner each received Slip T5007, or if you or your spouse or common-law partner received more than one Slip T5007, enter on line 59 whichever fraction shown in box 14 is the least.

Other tax credits

▼ Line 61 – Primary caregiver tax credit

You can claim this credit if you were a resident of Manitoba at the end of the year and you provided ongoing voluntary care to a family member, friend, or neighbour who met **all** of the following conditions:

- he or she was a resident of Manitoba at the end of the year;
- he or she was an insured person as defined in *The Health Services Insurance Act*; and
- he or she has been assessed as requiring care at Level 2 or higher under the Manitoba Home Care Program guidelines.

You and the person receiving care (or his or her parent if the person receiving care is under 18 years of age) must jointly complete a primary caregiver tax credit application and have it approved in advance by his or her regional health authority or Manitoba Department of Families. For more information, go to the Manitoba webpage at gov.mb.ca/finance/tao/caregiver.

You cannot claim this credit if you, or your spouse or common-law partner, received compensation for the care either of you provided to the care recipient.

You can claim up to a maximum of \$1,400 per care recipient. You can be a designated primary caregiver for up to **three care recipients** in any given month during the year, and you can claim the tax credit for each one of them provided the 90-day waiting period has been completed for each care recipient.

To calculate your claim, determine the number of days of care provided, the 90-day waiting period (if applicable), and the total caregiving interruption days (longer than 14 continuous days) using the Primary Caregiver's Log. Interruption of care may include, but is not limited to, the care recipients' placement in a hospital or an institution, durations of respite, or vacation.

Use this information to complete the worksheet for line 61 of Form MB479.

Tax Tip

You may also be able to claim the caregiver amount on Form MB428. For more information, read line 5840.

Line 63 – Advance tuition fee income tax rebate

You can claim this advance if you were a resident of Manitoba at the end of the year and you have eligible tuition fees paid for 2016.

Eligible tuition fees are tuition fees that you can claim the federal tuition amount on line 320 of your federal Schedule 11.

Note

Tuition fees are eligible for this advance even if you transferred an amount to your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent.

Enter your eligible tuition fees beside box 6145 of Form MB479. The amount of the advance you can claim on line 63 is 5% of your eligible tuition fees or \$500, whichever is less.

The lifetime maximum claim for this advance is \$5,000.

You cannot claim the advance tuition fee income tax rebate in 2016 if you claimed the tuition fee income tax rebate on line 69 of Form MB428.

Note

Any amount received as an advance will reduce the tuition fee income tax rebate you may be entitled to claim after you graduate.

Supporting documents – Whether you are filing electronically or filing a paper return, keep all your tuition fee receipts in case we ask to see them later.

Line 65 – Fertility treatment tax credit

You can claim this credit if you were a resident of Manitoba at the end of the year and you or your spouse or common-law partner incurred eligible medical expenses for fertility treatment and paid them in 2016.

Eligible medical expenses for fertility treatment are expenses that you can claim as medical expenses on line 330 of your federal Schedule 1. These expenses must be paid for infertility treatment services to a fertility clinic or licensed physician in Manitoba. Medications prescribed in relation to this treatment are also eligible, including those prescribed by a licensed physician in Manitoba for fertility treatments received outside of Manitoba.

Note

Reversals of previous elective sterilization procedures, such as vasectomies or tubal ligations, do not qualify for this credit.

If you have a spouse or common-law partner, only one of you may claim this credit.

Enter your eligible medical expenses for fertility treatment beside box 6146 of Form MB479. The amount of the credit you can claim on line 65 is 40% of these expenses or \$8,000,

whichever is less.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your receipts.

Line 67 – Paid work experience tax credit

You can claim this credit if in 2016 you paid salaries or wages:

- to a student under a qualifying work placement;
- to a student who has completed a registered high school vocational program, not connected with the apprenticeship system;
- to a graduate or a journeyperson for a period of qualifying employment that ended in 2016;
- to a qualifying apprentice at an early or advanced level of apprenticeship; or
- to a qualifying youth who has completed an approved youth work experience training program and for employment with a registered employer.

Your credit is:

- 25% of high school youth work experience salaries and wages up to a lifetime maximum of \$5,000 per student;
- 25% of high school apprenticeship salaries and wages up to a maximum of \$5,000 per year;
- 15% of post-secondary co-op student salaries and wages up to a lifetime maximum of \$5,000;
- 15% of post-secondary co-op graduates' salaries and wages up to a maximum of \$2,500 per year for the first two years of employment after graduation;
- 15% of the salaries and wages of apprentices (other than high school apprentices) up to a maximum of \$5,000 per year, or 20% for early level apprentices who work in rural and northern Manitoba; and
- 15% of journeyperson salaries and wages up to a maximum of \$5,000 per year for the first two years of employment after graduation.

Enter the total credit on line 67 of Form MB479.

Supporting documents – Do **not** submit any supporting documents at the time of filing your tax return. Keep them in case we ask to see them later.

Line 69 – Odour-control tax credit

You can claim this credit if in 2016 you were carrying on the business of farming in Manitoba as a sole proprietor (or as a general partner in a partnership that is carrying on the business of farming in Manitoba) and have incurred eligible odour-control expenditures for the purpose of preventing, reducing, or eliminating nuisance odours arising from the use or production of organic waste.

For 2016, the Manitoba odour-control tax credit is **fully refundable** (including any amounts not previously claimed and available for carryforward).

To claim this credit, complete Form T4164, *Manitoba Odour-Control Tax Credit (Individuals)*. You can get this form from the CRA's website or by contacting us (read "For more information" on page 2 of this book).

Enter on line 69 of Form MB479 the credit shown on Form T4164.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T4164.

Line 71 – Nutrient management tax credit

You can claim this credit if in 2016 you were carrying on the business of farming in Manitoba as a sole proprietor or as a general partner in a partnership that is carrying on the business of farming in Manitoba and had incurred eligible nutrient management equipment expenditures.

Eligible expenditures refer to the capital cost of solid-liquid separation systems, anaerobic digesters, gravity settling tanks, manure treatment systems, manure composting facilities, and storage tanks suitable for winter manure storage if you have fewer than 300 animal units.

Your credit is 10% of the eligible expenditures minus any government assistance received or receivable that relates to the expenditures.

Enter the amount of your credit on line 71 of Form MB479.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your receipts.

Lines 74 and 75 – Green energy equipment tax credit

Purchaser

You can claim this credit if you installed a geothermal ground source heating system or solar thermal heating equipment in 2016.

Your credit is:

- 15% of the eligible capital installation cost of geothermal ground source heating system (not including the cost of the heat pump) plus 7.5% of the cost of the qualifying geothermal heat pump if it was manufactured in Manitoba; and
- 10% of the eligible capital cost of qualified solar thermal heating equipment installed in 2016.

Enter the total credit for the purchaser on line 74 of Form MB479.

For more information and to get the *Manitoba green energy equipment tax credit worksheet for installation of geothermal ground source heating systems*, which will help you calculate your credit, go to the Manitoba webpage at gov.mb.ca/finance/tao/green.html.

Manufacturer

You can claim this credit if in 2016 you manufactured qualifying geothermal heat pumps in Manitoba that were sold for use in Manitoba.

Your credit is 7.5% of your total sale price of the heat pumps you sold in 2016.

Enter the total credit for the manufacturer on line 75 of Form MB479.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your receipts.

Line 78 – Book publishing tax credit

You can claim this credit if in 2016 you incurred eligible expenditures when you published a qualifying book.

To claim this credit, complete Form T1299, *Manitoba Book Publishing Tax Credit (Individuals)*. You can get this form from the CRA's website or contact us (read "For more information" on page 2 of this book).

Enter on line 78 of Form MB479 the credit shown on Form T1299.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T1299 and any other receipts.

Line 80 – Cultural industries printing tax credit

You can claim this credit if you were a resident of Manitoba at the end of the year and you met the following conditions:

- your business activity is to print, assemble, and bind books;
- you received eligible printing revenue in 2016; and
- you paid salary and wages to employees who were residents of Manitoba at the end of the year.

Eligible printing revenue is the amount you received from a publisher who is resident in Canada for the service you provided for an eligible book.

The service is the printing, assembling, or binding of a book that is eligible for the book publishing tax credit or would be eligible for that tax credit if the book was a first edition.

The amount of the credit you can claim is 15% of your eligible printing revenue. Enter the amount of your credit on line 80 of Form MB479.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your receipts.

Line 82 – Manitoba community enterprise development tax credit (refundable)

You can claim this refundable tax credit for eligible investments you made in community enterprise development projects in 2016 or during the first 60 days of 2017.

Your Manitoba community enterprise development tax credit is shown on Slip T2CEDTC (MAN.), *Manitoba Community Enterprise Development Tax Credit*.

To claim this credit, complete Form T1256, *Manitoba Community Enterprise Development Tax Credit*. You can get

this form from the CRA website or by contacting us (read “For more information” on page 2 of this book).

Enter on line 82 of Form MB479 the amount from line 4 of Form T1256.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T1256 and T2CEDTC (MAN.) slip.

Line 84 – Manitoba employee share purchase tax credit (refundable)

You can claim this refundable tax credit for shares you acquired from a registered employee share ownership plan (ESOP) at any time in 2016.

Your receipt shows the amount of your investment and the credit you are entitled to. The maximum tax credit that you can claim on your 2016 return is \$27,000.

To claim this credit, complete Form T1256-2, *Manitoba Employee Share Purchase Tax Credit*. You can get this form from the CRA website or by contacting us (read “For more information” on page 2 of this book).

Enter on line 84 of Form MB479 the amount from line 6 of Form T1256-2.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a paper return, attach your Form T1256-2 and ESOP receipt(s).

Homeowners' school tax credit table

Use this table if you qualify for the school tax credit for homeowners (read "School tax credit for homeowners" on page 14). Find your family income below. Enter on line 44 of Form MB479, *Manitoba Credits*, the amount shown beside your family income.

Family income			Family income			Family income			Family income			Family income		
Equal to or over	Under	Amount	Equal to or over	Under	Amount	Equal to or over	Under	Amount	Equal to or over	Under	Amount	Equal to or over	Under	Amount
0	15,100	175	16,800	16,900	139	18,600	18,700	103	20,400	20,500	67	22,200	22,300	31
15,100	15,200	173	16,900	17,000	137	18,700	18,800	101	20,500	20,600	65	22,300	22,400	29
15,200	15,300	171	17,000	17,100	135	18,800	18,900	99	20,600	20,700	63	22,400	22,500	27
15,300	15,400	169	17,100	17,200	133	18,900	19,000	97	20,700	20,800	61	22,500	22,600	25
15,400	15,500	167	17,200	17,300	131	19,000	19,100	95	20,800	20,900	59	22,600	22,700	23
15,500	15,600	165	17,300	17,400	129	19,100	19,200	93	20,900	21,000	57	22,700	22,800	21
15,600	15,700	163	17,400	17,500	127	19,200	19,300	91	21,000	21,100	55	22,800	22,900	19
15,700	15,800	161	17,500	17,600	125	19,300	19,400	89	21,100	21,200	53	22,900	23,000	17
15,800	15,900	159	17,600	17,700	123	19,400	19,500	87	21,200	21,300	51	23,000	23,100	15
15,900	16,000	157	17,700	17,800	121	19,500	19,600	85	21,300	21,400	49	23,100	23,200	13
16,000	16,100	155	17,800	17,900	119	19,600	19,700	83	21,400	21,500	47	23,200	23,300	11
16,100	16,200	153	17,900	18,000	117	19,700	19,800	81	21,500	21,600	45	23,300	23,400	9
16,200	16,300	151	18,000	18,100	115	19,800	19,900	79	21,600	21,700	43	23,400	23,500	7
16,300	16,400	149	18,100	18,200	113	19,900	20,000	77	21,700	21,800	41	23,500	23,600	5
16,400	16,500	147	18,200	18,300	111	20,000	20,100	75	21,800	21,900	39	23,600	23,700	3
16,500	16,600	145	18,300	18,400	109	20,100	20,200	73	21,900	22,000	37	23,700	23,800	1
16,600	16,700	143	18,400	18,500	107	20,200	20,300	71	22,000	22,100	35	23,800	and over	0
16,700	16,800	141	18,500	18,600	105	20,300	20,400	69	22,100	22,200	33			