

Complete the calculations that apply to you and **attach a copy** of this form to your return.  
For more information about these credits, see the Manitoba Information Guide in your tax package.

Family income	Column 1 You	Column 2 Your spouse or common-law partner	
Net income amount from line 23600 of the return.			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)	+	+	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. Enter this amount on line 18.	<b>Family income</b>		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		195 00	7
Age credit for self (if you were born in 1956 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 1956 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 × \$113 =	+	14
Credit for disabled dependants born in 2003 or earlier			
Number of disabled dependants	60970 × \$62 =	+	15
Credit for dependent children born in 2003 or later			
Number of dependent children	60999 × \$26 =	+	16
Add lines 7, 8, and 12 to 16.	<b>Total credits</b> 61050 =		17
Amount from line 6 above	× 1% =	-	18
Line 17 minus line 18 (if negative, enter "0") Enter this amount on line 63.	<b>Personal tax credit</b>	=	19

If you are **not** claiming the **education property tax credit**, the **seniors' school tax rebate**, or the **school tax credit for homeowners**, enter "0" on line 62 and continue on line 63. **Otherwise**, continue with the next section.

## Education property tax credit

You **must** complete the declaration for the education property tax credit below if you are claiming rent and/or school taxes paid for the education property tax credit.

The Income Tax Act of Manitoba allows only one education property tax credit per residence. If you shared accommodation with one or more individuals, only one of you can claim an education property tax credit for that residence for the time you were sharing.

### Declaration for the education property tax credit (if you need more space, attach an additional page)

By signing my return, I declare the following information about my principal residence(s) in Manitoba during 2021:

Address	Number of months resident in 2021	Rent and/or school taxes paid for 2021	Name of any individual(s) who shared accommodation with you in 2021 <sup>(1)</sup>	Name of landlord or municipality payment was made to	Roll number (for homeowners only)

(1) other than your spouse or common-law partner and/or dependent children

Total rent paid in Manitoba for 2021	<b>61100</b>	$\times 20\% =$		<b>20</b>
Net school taxes paid in Manitoba for 2021 that apply to your principal residence	<b>61120</b>	+		<b>21</b>
Manitoba education property tax credit advance received on your property tax statement	(if not received, enter "0") <b>61140</b>	+		<b>22</b>
Total occupancy cost: Add lines 20 to 22	<b>61160</b>	=		<b>23</b>
Applicable percentage		$\times$	75%	<b>24</b>
Allowable occupancy cost: line 23 multiplied by the percentage from line 24		=		<b>25</b>
Complete lines 26 to 28 only if you (or your spouse or common-law partner) were <b>65 years of age or older</b> at the end of the year. If both of you were <b>under 65 years of age</b> at the end of the year, enter \$525 on line 29 and continue on line 30.				
Basic credit for individuals 65 years of age or older		825 00		<b>26</b>
Amount from line 6 of the previous page		$\times 0.75\% =$		<b>27</b>
Line 26 minus line 27		=		<b>28</b>
If you (or your spouse or common-law partner) were <b>65 years of age or older</b> at the end of the year, enter \$525 <b>or</b> the amount from line 28, <b>whichever is more</b> . If both of you were <b>under 65 years of age</b> at the end of the year, enter \$525.				
Enter <b>whichever is less</b> : amount from line 25 or line 29				<b>29</b>
Amount of Manitoba education property tax credit advance received from line 22		-		<b>30</b>
Line 30 minus line 31 (if negative, enter "0")		=		<b>31</b>
<b>Education property tax credit</b>				<b>32</b>

Amount from line 32 of the previous page

33

**Seniors' school tax rebate**Complete lines 34 to 44 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 44 and continue on line 45.

**Note:** The person who claims the education property tax credit (line 32) must also be the person who claims the seniors' school tax rebate.

Gross school taxes assessed in Manitoba for 2021 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			34
Applicable percentage		x	75%		35
Line 34 multiplied by the percentage from line 35		=			36
Amount from line 30 of the previous page		-			37
Line 36 minus line 37 (if negative, enter "0")	(maximum \$353)	=			38
Family income: amount from line 6					39
Base amount	- 40,000.00				40
Line 39 minus line 40 (if negative, enter "0")	=				41
Applicable percentage	x 1.5%				42
Line 41 multiplied by the percentage from line 42	=				43
Line 38 minus line 43 (if negative, enter "0")					
	<b>Seniors' school tax rebate</b>	=			44
Line 33 plus line 44					45

**Tenants** – You may qualify for a school tax credit if **all** of the following conditions are met:

- You were a tenant who was **55 years of age or older** at the end of the year
- Your family income (line 6) is **less than \$23,750**
- You do not live in subsidized housing

For more information, read "School tax credit for homeowners" in the Manitoba Information Guide included in your tax package.

Amount from line 45 of the previous page

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**School tax credit for homeowners**Complete lines 47 to 59 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 59 and continue on line 60.

**Note:** The person who claims the education property tax credit (line 32) must also be the person who claims the school tax credit for homeowners.If the amount on line 6 is **\$15,000 or less**, enter \$131.25 on line 53 and continue on line 54. If the amount on line 6 is **more than \$15,000** but **less than \$23,750**, continue on line 48.

			131 25	47
Enter the amount from line 6				48
Base amount	—	15,000 00		49
Line 48 minus line 49	=			50
Applicable percentage	x	1.5%		51
Line 50 multiplied by the percentage from line 51	=		▶ —	52
Line 47 minus line 52			61200 =	53
Allowable occupancy cost: amount from line 25				54
Amount from line 30	—			55
Line 54 minus line 55 (if negative, enter "0")	=			56
Enter your <b>seniors' school tax rebate</b> from line 44.	—			57
Line 56 minus line 57 (if negative, enter "0")	=		▶	58
Enter <b>whichever is less:</b> amount from line 53 or 58.			School tax credit for homeowners 61240 +	59
Line 46 plus line 59			=	60
Total rent assist benefits received			61250 —	61
Line 60 minus line 61 (if negative, enter "0")			=	62
Enter your <b>personal tax credit</b> from line 19.			+	63
Line 62 plus line 63			=	64
If you (or your spouse or common-law partner) received a T5007 from Manitoba in 2021, you are not eligible to claim this refundable credit unless box 14 of your or your spouse's or common-law partner's T5007 contains a fraction. Enter zero if there is no fraction. If there is one or more fractions, enter the lowest fraction.			61255 x	•65
Multiply line 64 by line 65.			=	66

See the privacy notice on your return.