

**Only the student completes this schedule.**

Complete this schedule to calculate your Manitoba tuition and education amounts, your current-year unused provincial tuition and education amounts available to transfer to a designated individual, and your unused provincial tuition and education amounts available to carry forward to a future year.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule. If you are transferring an amount, also use these forms to **designate** the individual you are transferring to and to **specify** the provincial amount you are transferring.

**Attach** a copy of this schedule to your paper return.

For more information, see the Manitoba Information Guide and Guide P105, Students and Income Tax.

If you resided in a province or territory other than Manitoba on December 31, 2021, enter your unused federal tuition, education, and textbook amounts from your 2021 notice of assessment or reassessment on line 1.

Unused tuition and education amounts:

Enter your unused amounts from your 2021 notice of assessment or reassessment.

	1	
Enter the amount from line 9 of your federal Schedule 11.	59140	2

Education amount for 2022:

If you ticked box 32005 of your federal Schedule 11, do **not** complete line 3. Instead, complete line 4 by adding the number of months you entered on line 32010 and line 32020 of your federal Schedule 11 (up to a maximum of 12 months).

Number of months from line 32010 of your federal Schedule 11	x \$120 =	59160	+		3
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Number of months from line 32020 of your federal Schedule 11	x \$400 =	59180	+		4
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Add lines 2 to 4.	<b>Total 2022 tuition and education amounts</b>	=	▶		5
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Line 1 plus line 5	<b>Total available tuition and education amounts</b>	=			6
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Enter the amount from line 26000 of your return on line 7 if it is **\$34,431 or less**.

If it is **more than \$34,431**, enter the result of the following calculation:

Amount from line 8 of your Form MB428	÷ 10.8% =				7
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Enter the amount from line 36 of your Form MB428.	-		8
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Line 7 minus line 8 (if negative, enter "0")	=		9
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Unused tuition and education amounts claimed for 2022:

Enter <b>whichever is less</b> : amount from line 1 or line 9.	-		▶		10
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Line 9 minus line 10	=		11
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2022 tuition and education amounts:

Enter **whichever is less**: amount from line 5 or line 11.

	+		12
Line 10 plus line 12	=		13

**Your Manitoba tuition and education  
amounts claimed for 2022**

Enter the amount from line 13 on line 58560 of your Form MB428.

Continue on the next page to **transfer** or **carryforward** your unused amounts.

**Transfer or carryforward of unused amounts**

Complete this section to calculate your current-year unused provincial tuition and education amounts available to transfer to a designated individual and your unused provincial tuition and education amounts available to carry forward to a future year.

You can transfer all or part of your unused provincial tuition and education amounts available to transfer to your spouse or common-law partner or your (or your spouse's or common-law partner's) parent or grandparent.

**Note:** If your spouse or common-law partner is claiming an amount for you on line 58120 or line 58640 of their Form MB428, you **cannot** transfer your unused provincial tuition and education amounts to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 6 of the previous page			<b>14</b>
Amount from line 13 of the previous page	—		<b>15</b>
Line 14 minus line 15		<b>Total unused amount</b>	<b>16</b>

If you are transferring an amount to a designated individual, continue on line 17.

**If not**, enter the amount from line 16 on line 21.

Amount from line 5 of the previous page	(maximum \$5,000)		<b>17</b>
Amount from line 12 of the previous page		—	<b>18</b>
Line 17 minus line 18 (if negative, enter "0")	<b>Unused provincial tuition and education amounts available to transfer</b>	=	<b>19</b>
Enter the provincial amount you are transferring as specified on your forms ( <b>cannot</b> be more than line 19).	<b>Provincial tuition and education amounts transferred</b>	59200 —	<b>20</b>
Line 16 minus line 20	<b>Unused provincial tuition and education amounts available to carry forward to a future year</b>	=	<b>21</b>

See the privacy notice on your return.