



Manitoba Credits

MB479

T1 General – 2002

Complete this form and **attach a copy** of it to your return if you were a resident of Manitoba at the end of the year.
For details about these credits, see pages 3 to 7 in the forms book.

Enter your net income from line 236 of your return			1
Enter your spouse or common-law partner's net income from page 1 of your return	+		2
Add lines 1 and 2	=		3
Net family income for calculating credits			
At the end of the year, did you and your spouse or common-law partner occupy separate principal residences for medical reasons? 6089			
If yes, leave line 2 blank , and enter his or her address in the area beside box 6089.			

Personal tax credit

Basic credit			190	00	4
Age credit for self (65 or older at the end of the year)	claim \$110	+			5
Basic credit for spouse or common-law partner	claim \$190				6
Age credit for spouse or common-law partner (65 or older at the end of the year)	claim \$110	+			7
Disability credit for spouse or common-law partner	claim \$110	+			8
Add lines 6, 7, and 8	6090	=			9
Credit for an eligible dependant claimed on line 305 of your Schedule 1	claim \$190	+			10
Disability credit for self or for a dependant other than your spouse or common-law partner	Number of disability claims 6095	x \$110 =	+		11
Credit for disabled dependants born in 1984 or earlier	Number of disability claims 6097	x \$60 =	+		12
Credit for dependent children born in 1984 or later	Number of children 6099	x \$25 =	+		13
Add the amounts on lines 4, 5, and 9 to 13	Total credits 6105	=			14
Amount on line 3	x 1% =	-			15
Line 14 minus line 15 (if negative, enter "0")	Personal tax credit	=			16

Enter the amount from line 16 on line 38 on the back.

If you are not claiming the education property tax credit or the school tax credit for homeowners, enter "0" on line 37 on the back and continue to calculate your Manitoba credits.

Education property tax credit

Total rent paid in Manitoba for 2002	6110	x 20% =			17
Net property tax paid in Manitoba for 2002	6112	+			18
Manitoba education property tax credit advance received (if not received, enter "0")	6114	+			19
Add lines 17, 18, and 19	6116	=			20
Base amount		-	250	00	21
Occupancy cost: Line 20 minus line 21 (if negative, enter "0")		=			22
Basic credit: If you were under age 65 at the end of the year, enter \$675 If you were 65 or older at the end of the year, enter \$775		▶			23
Amount on line 3	x 1% =	-			24
Line 23 minus line 24 (if the result is less than \$400, enter \$400)		=			25
Enter the amount from line 22 or 25, whichever is less					26
Enter the amount of Manitoba education property tax credit advance received (from line 19)		-			27
Line 26 minus line 27 (if negative, enter "0")					28
Enter this amount on line 28 on the back	Education property tax credit	=			28

Continue on the back. Complete the "Declaration for the education property tax credit" chart. ➡

Enter the amount from line 28 on the front of this form 28

Tenants: If you are a tenant you may qualify for a school tax credit. Read the page called *Information for Residents of Manitoba* under the title Manitoba school tax assistance.

School tax credit for homeowners

Complete lines 29 to 34 only if you were a **homeowner** of at least 55 years of age at the end of the year and your net family income (line 3) is less than \$23,800. Otherwise, enter "0" on line 34 and continue on line 35.

If line 3 is less than \$15,100, enter \$175 on line 29.

If it is between \$15,100 and \$23,800, see the table on page 7 of the forms book. 6120 29

School tax paid in Manitoba for 2002 6122 minus \$160 = 30

Occupancy cost: Enter the amount from line 22

Enter the amount from line 26

Line 31 minus line 32

	31
-	32
=	33

Enter the amount from line 29, 30, or 33, whichever is **less** School tax credit for homeowners 6124 + 34

Add lines 28 and 34 = 35

Shelter allowance program benefits received 6126 - 36

Line 35 minus line 36 (if negative, enter "0") Net education property and school tax credits for homeowners = 37

Enter your **Personal tax credit** (from line 16 on the front)

Add lines 37 and 38

+	38
=	39

If you or your spouse or common-law partner received provincial or municipal **social assistance** in 2002, enter the number shown in box 14 of your T5007 slip or that of your spouse or common-law partner, whichever is **less**. Otherwise, leave this line blank.

6130 x 40

If you have entered a number on line 40, multiply line 39 by line 40. Otherwise, enter the amount from line 39.

Enter this amount on line 479 of your return.

Manitoba credits = 41

If you do not complete the following, your education property tax credit claim may be disallowed.

Declaration for the education property tax credit (If you need more space, attach a separate sheet of paper.)

By signing my return, I declare the following information about my principal residence(s) in Manitoba during 2002:

Address	# of months resident in 2002	Rent and/or property tax paid in 2002	Name of any individual(s) who shared accommodation with you in 2002*	Name of landlord or municipality to whom payment was made	Roll number (for homeowners only)

*Note: other than your spouse or common-law partner and/or dependent children

The *Manitoba Income Tax Act* allows only one education property tax credit per residence. If you shared accommodation with one or more individuals (other than your spouse or common-law partner and/or dependent children), only one of you can claim an education property tax credit for that residence for the time you were sharing.