

## Provincial Amounts Transferred From Your Spouse or Common-law Partner

Complete this schedule to claim a transfer of the unused part of your spouse or common-law partner's provincial amounts indicated below. Attach a copy of this schedule to your return.

If your spouse or common-law partner is not filing a 2005 return, use the amounts that he or she would use on Form MB428 if filing a return. Attach his or her information slips but do not attach the return or schedules.

If, at the end of the year, your spouse or common-law partner was not a resident of Manitoba, special rules may apply. Call us for more details.

Age amount (if he or she was 65 or older in 2005):

If your spouse or common-law partner's net income is \$27,749 or less, enter \$3,728.

5902 Otherwise, enter the amount from line 5808 of his or her Form MB428 1 Pension income amount: Enter the amount from line 5836 of his or her Form MB428 5905 + 2 **Disability amount:** 3 5907 + Enter the amount from line 5844 of his or her Form MB428 Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, or TL11C 5909 4 5 Add lines 1 to 4 = Spouse or common-law partner's taxable income: 6 Enter the amount from line 1 of his or her Form MB428 Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of your spouse or common-law partner's Form MB428 7 Spouse or common-law partner's adjusted taxable income: Line 6 minus line 7 (if negative, enter "0") 8 5912 = Line 5 minus line 8 (if negative, enter "0") Provincial amounts transferred from Enter this amount on line 5864 of your Form MB428 your spouse or common-law partner 9