

**2007 MANITOBA PERSONAL TAX CREDITS RETURN**

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

**Do you have to complete this form?**

Complete this form if you have not previously given a Manitoba TD1MB form to your employer or payer, or if there has been a change in your entitlement to personal tax credits, and you are an employee working in Manitoba or a pensioner residing in Manitoba.

If you complete this form, base it on the best estimate of your circumstances. Be sure to sign and date it on page 12 [the back page], and give it to your employer or payer. Your employer or payer will use both this form and your most recent federal TD1 form to determine the amount of your tax deductions.

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Last name		
First name and initial(s)		
Date of birth (YYYY/MM/DD)	Employee number	
Address		
City	Prov./Terr.	Postal code 
<b>For non-residents only</b> – Country of permanent residence		
Social Insurance Number 		

**1. Basic personal amount** – Every person employed in Manitoba and every pensioner residing in Manitoba can claim this amount. If you will have more than one employer or payer at the same time in 2007, see the section called "Income from other employers or payers" on page 10 [the back page].

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7,834	
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**2. Age amount** – If you will be 65 or older on December 31, 2007, and your net income from all sources will be \$27,749 or less, enter \$3,728. If your net income will be between \$27,749 and \$52,602 and you want to calculate a partial claim, get the "Worksheet for the 2007 Manitoba Personal Tax Credits Return" (TD1MB-WS) and complete the appropriate section.

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**3. Pension income amount** – If you will receive regular pension payments from a pension plan or fund (excluding Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter \$1,000 or your estimated annual pension income, whichever is less.

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**4. Tuition and education amounts (full time and part time)** – If you are a student enrolled at a university, college, or educational institution certified by Human Resources and Social Development, and you will pay more than \$100 per institution in tuition fees, complete this section. If you are enrolled full time, or if you have a mental or physical disability and are enrolled part time, enter the total of the tuition fees you will pay, plus \$400 for each month that you will be enrolled. If you are enrolled part time and do not have a mental or physical disability, enter the total of the tuition fees you will pay, plus \$120 for each month that you will be enrolled part time.

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**5. Disability amount** – If you will claim the disability amount on your income tax return by using Form T2201, "Disability Tax Credit Certificate", enter \$6,180.

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**6. Spouse or common-law partner amount** – If you are supporting your spouse or common-law partner who lives with you, and whose net income for the year will be \$649 or less, enter \$6,482. If his or her net income for the year will be between \$649 and \$7,131 and you want to calculate a partial claim, get the "Worksheet for the 2007 Manitoba Personal Tax Credits Return" (TD1MB-WS) and complete the appropriate section.

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**7. Amount for an eligible dependant** – If you do not have a spouse or common-law partner and you support a dependent relative who lives with you, and whose net income for the year will be \$649 or less, enter \$6,482. If his or her net income for the year will be between \$649 and \$7,131 and you want to calculate a partial claim, get the "Worksheet for the 2007 Manitoba Personal Tax Credits Return" (TD1MB-WS) and complete the appropriate section.

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**8. Caregiver amount** – If you are taking care of a dependant who lives with you, whose net income for the year will be \$12,312 or less, and who is either your or your spouse's or common-law partner's:

- parent or grandparent (aged 65 or older), or
- relative (aged 18 or older) who is dependent on you because of an infirmity,

enter \$3,605. If the dependant's net income for the year will be between \$12,312 and \$15,917 and you want to calculate a partial claim, get the "Worksheet for the 2007 Manitoba Personal Tax Credits Return" (TD1MB-WS) and complete the appropriate section.

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**9. Amount for infirm dependants age 18 or older –**

If you are supporting an infirm dependant aged 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and whose net income for the year will be \$5,115 or less, enter \$3,605. You cannot claim an amount for a dependant you claimed on line 8. If the dependant's net income for the year will be between \$5,115 and \$8,720 and you want to calculate a partial claim, get the "Worksheet for the 2007 Manitoba Personal Tax Credits Return" (TD1MB-WS) and complete the appropriate section.

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**10. Amounts transferred from your spouse or**

**common-law partner** – If your spouse or common-law partner will not use all of his or her age amount, pension income amount, tuition and education amounts, or disability amount on his or her income tax return, enter the unused amount.

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**11. Amounts transferred from a dependant** – If your dependant will not use all of his or her **disability amount** on his or her income tax return, enter the unused amount. If your or your spouse or common-law partner's dependent child or grandchild will not use all of his or her **tuition and education amounts** on his or her income tax return, enter the unused amount.

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**12. TOTAL CLAIM AMOUNT** – Add lines 1 through line 11. Your employer or payer will use your claim amount to determine the amount of your provincial tax deductions.

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## Forms and publications

You can get forms and publications on our Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or by calling **1-800-959-2221**.

## Why is there a Manitoba TD1MB form?

Your employer or payer uses the personal tax credit amounts you claim on your TD1MB form to calculate how much provincial tax to deduct from each payment.

## Total income less than total claim amount

Will your total income for the year from all employers and payers be less than your total claim amount on line 12?

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Yes  No

If "yes", your employer or payer will not deduct tax from your earnings.

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## **Addition to or reduction of tax deductions**

If you wish to have **more tax deducted**, complete the section called "Additional tax to be deducted" on the federal TD1 form.

You can ask to have **less tax deducted** if on your income tax return you are eligible for deductions or non-refundable tax credits that are not listed on this form. To make this request, complete Form T1213, "Request To Reduce Tax Deductions At Source", to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts Registered Retirement Savings Plan (RRSP) contributions from your salary.

## **Income from other employers or payers**

If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1MB for 2007, you can choose not to claim them again. By doing this, you may not have to pay as much tax when you will file your income tax return. To choose this option, enter "0" on line 12 on page 8 [the front page] and do not complete lines 2 to 11.

## Family Tax Reduction

The Manitoba Family Tax Reduction reduces tax based on the personal amounts you claimed, such as the spouse or common-law partner amount or age amount. There is also a \$300 tax reduction for each dependent child who is under the age of 18 at any time in the year. The reduction is offset by 1% of net income. Only the spouse or common-law partner with the higher net income for the year may claim the reduction. Do not include a child for whom you have claimed an amount on line 7 on page 5 [the front page].

For the Manitoba Family Tax Reduction for 2007, you claim dependent children under the age of 18 in the year.

**Note:** If your employer or payer uses the tax deductions tables or does not include this reduction in their computer payroll program, you will get credit for any reduction for dependent children to which you are entitled for 2007 when you file your 2007 income tax return.

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## Certification

I certify that the information given in this return is, to the best of my knowledge, correct and complete.

Signature
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**It is a serious offence to make a false return.**

Year	Month	Day