



# MANITOBA TUITION FEE INCOME TAX REBATE

Complete this form to calculate your Manitoba tuition fee income tax rebate. You can claim this rebate if you were a resident of Manitoba at the end of the year and you graduated after 2006.

**Eligible tuition fees** are tuition fees for which you were entitled to claim the federal tuition amount after 2003 and up to the date you graduated.

You must make your initial claim no later than 10 years from the year that you first graduated. The rebate you earn is used to reduce your Manitoba tax payable. Any unused rebate earned can be carried forward for up to 20 years after your initial claim.

**Attach a copy** of this form to your return. If you are filing electronically, keep a copy of this form and supporting documentation such as proof of tuition fees paid and proof of graduation.

Tax year ► 2008

## Part 1 – Information about your claim

Complete this part only if you are claiming eligible tuition fees for a graduation that you have not previously claimed.

Last two digits of the year that you graduated	<b>6084</b>	<input type="text"/>
If you graduated from an institution outside Manitoba, check this box.	<b>6088</b>	<input type="checkbox"/>

## Part 2 – Manitoba tuition fee income tax rebate for 2008

Enter the **total Manitoba tuition fee income tax rebate** as indicated on your 2007 *Notice of Assessment* or *Notice of Reassessment*

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**If line 1 is \$25,000, enter zero on line 2 and continue.**

Eligible tuition fees paid after December 31, 2003, that you have not claimed on a previous T1005, related to the year of graduation entered on line 6084.	<b>6087</b>	2
Applicable rate	× 60%	3
Multiply line 2 by line 3	=	4
<b>Rebate earned in current year</b>	▶	4
Add lines 1 and 4 (lifetime maximum \$25,000)	=	5
Applicable rate	× 0.1667	6
Multiply line 5 by line 6 (annual maximum \$2,500)	=	7
<b>Maximum allowable rebate in the year</b>	=	7

Enter the <b>unused Manitoba tuition fee income tax rebate</b> indicated on your 2007 <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>	_____	8
Lifetime maximum	25,000 00	9
Amount from line 1	-	10
Line 9 minus line 10	=	11
Enter the amount from line 4 or line 11, whichever is less	+	12
Add lines 8 and 12	=	▶ 13
<b>Total tuition rebate available</b>	=	13

Amount from line 65 of Form MB428, <i>Manitoba Tax</i> , (line 37 of MB428 T1 Special), or, if you have to pay tax to more than one jurisdiction, from line 43 in Part 4, Section MB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2008 – Multiple Jurisdictions</i>	_____	14
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Enter the amount from line 7, 13 or 14, whichever is <b>less</b> . Enter the amount on line 66 of Form MB428, <i>Manitoba Tax</i> , (line 38 of MB428 T1 Special) or on line 44 in Part 4, Section MB428MJ, of Form T2203, whichever applies.	<b>Current year claim</b>	15
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\* If you are completing this form for a person who died in 2008, claim the lesser of the amount on lines 13 or 14.

## Part 3 – Manitoba tuition fee income tax rebate available for future year claims

Complete this section to determine your unused Manitoba tuition fee income tax rebate available for future years. These amounts will be provided on your 2008 *Notice of Assessment* or *Notice of Reassessment*.

Amount from line 13	_____	16
Amount from line 15	-	17
<b>Unused Manitoba tuition fee income tax rebate available to carry forward to future years</b>	=	18

## Certification

I certify that the information given on this form is correct and complete.

Signature _____	Date	Year	Month	Day
		<input type="text"/>	<input type="text"/>	<input type="text"/>