



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 otherwise 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 paper return. If you are filing electronically, keep a copy of this form and the supporting documentation, such as proof of tuition fees paid and proof of graduation, in case we ask to see them.

Tax year ► 2009

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 6084

If you graduated from an institution outside Manitoba, tick this box. 6088

Part 2 – Manitoba tuition fee income tax rebate for 2009

Enter the **Manitoba tuition fee income tax rebate earned** from your 2008 notice of assessment or notice of reassessment.

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. 6087 2

Applicable rate × 60% 3

Multiply line 2 by line 3. **Rebate earned in current year** = + 4

Add lines 1 and 4 (lifetime maximum \$25,000). **Total rebate earned** = 5

Applicable rate × 0.1667 6

Multiply line 5 by line 6 (annual maximum \$2,500). **Maximum allowable rebate in the year** = 7

Enter the **unused Manitoba tuition fee income tax rebate** from your 2008 notice of assessment or notice of reassessment. 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. **Total tuition rebate available** = 13

Enter the amount from line 63 of Form MB428, *Manitoba Tax*, or from line 37 of MB428 T1 Special. If you have to pay tax to more than one jurisdiction, enter the amount from line 41 in Part 4, Section MB428MJ, of Form T2203, *Provincial and Territorial Taxes for 2009 – Multiple Jurisdictions*. 14

Enter the amount from line 7, 13, or 14, whichever is **least**. Enter the amount on line 64 of Form MB428, *Manitoba Tax*, on line 38 of MB428 T1 Special or on line 42 in Part 4, Section MB428MJ, of Form T2203, whichever applies. **Current-year claim** 15

* If you are completing this form for a person who died in 2009, claim the lesser of the amounts on lines 13 and 14.

Part 3 – Manitoba tuition fee income tax rebate available for future years

Complete this section to determine your unused Manitoba tuition fee income tax rebate available for future years. This amount will be provided on your 2009 notice of assessment or notice of reassessment.

Amount from line 13 16

Amount from line 15 - 17

Unused Manitoba tuition fee income tax rebate available to carry forward to future years = 18

Certification

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

Signature _____

Date Year Month Day