

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 earned in the year is used to reduce your Manitoba tax payable for that year. Any unused rebate earned can be carried forward for up to 20 years after your initial claim.

If you are filing electronically, keep all your documents in case we ask to see them at a later date. **If you are filing a paper return, attach this form.**

Tax year ► 2014

## 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 2014

Enter the **cumulative tuition fees** from your 2013 notice of assessment or notice of reassessment.

**Eligible tuition fees** paid after December 31, 2003, that you have not claimed on a previous Form T1005, related to the year of graduation entered on line 6084 **6087** +

Add lines 1 and 2. =

Applicable rate × 10%

Multiply line 3 by line 4. (annual maximum \$2,500) =

Enter the amount from line 3.

Applicable rate × 60%

Multiply line 6 by line 7. (lifetime maximum \$25,000) =

Enter the **cumulative Manitoba tuition fee income tax rebate** from your 2013 notice of assessment or notice of reassessment. 9

Enter the **cumulative Manitoba advance tuition fee income tax rebate** from your 2013 notice of assessment or notice of reassessment. + 10

Line 9 plus line 10 =

Line 8 minus line 11 **Total tuition rebate available** =

Enter the amount from line 67 of Form MB428, *Manitoba Tax*. If you have to pay tax to more than one jurisdiction, enter the amount from line 44 in Part 4, Section MB428MJ, of Form T2203, *Provincial and Territorial Taxes for 2014 – Multiple Jurisdictions*.

Enter the amount from line 5, 12 or 13, whichever is **least**.<sup>\*</sup> Enter this amount on line 68 of Form MB428, *Manitoba Tax*, or on line 45 in Part 4, Section MB428MJ, of Form T2203, whichever applies. **Current-year claim**

<sup>\*</sup> If you are completing this form for a person who died in 2014, claim the lesser of the amounts on lines 12 and 13.

