

Provincial Tuition and Education Amounts

Only the student must complete this schedule. Use it to:

- calculate your Manitoba tuition and education amounts to claim on line 5856 of your Form MB428;
- determine the provincial amount available to transfer to a designated individual; and
- determine the unused provincial amount, if any, available for you to carry forward to a future year.

Only the student attaches a copy of this schedule to his or her return.

continue on next page →

Manitoba tuition and education amounts claimed by the student for 2011

Unused Manitoba tuition and education amounts from your 2010 notice of assessment or notice of reassessment*

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1

* If you resided in another province or territory on December 31, 2010, enter on line 1 the unused federal tuition, education, and textbook amounts from your 2010 notice of assessment or notice of reassessment.

Eligible tuition fees paid for 2011

5914

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2

Education amount for 2011: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C. Only one claim per month (**maximum 12 months**).

Enter the number of months from Column B (do not include any month that is also included in Column C).

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× \$120 =

5916

+

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3

Enter the number
of months from
Column C.

<input type="text"/>	× \$400 =	5918	+	<input type="text"/>	<input type="text"/>	4
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Add lines 2, 3, and 4.

**Total 2011 tuition and
education amounts**

=	<input type="text"/>	<input type="text"/>	↓
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+	<input type="text"/>	<input type="text"/>	5
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Add lines 1 and 5.

**Total available tuition and
education amounts**

=	<input type="text"/>	<input type="text"/>	6
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Taxable income from line 260 of your return

<input type="text"/>	<input type="text"/>	7
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Total of lines 5804 to 5848 of your Form MB428

-	<input type="text"/>	8
---	----------------------	---

Line 7 minus line 8 (if negative, enter "0")

=	<input type="text"/>	9
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Unused Manitoba tuition and education amounts
claimed for 2011. Enter the amount from line 1
or line 9, whichever is **less**.

-	<input type="text"/>	<input type="text"/>	↓
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<input type="text"/>	<input type="text"/>	10
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Line 9 minus line 10

=			11
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2011 tuition and education amounts claimed
for 2011

Enter the amount from line 5 or line 11,
whichever is **less**.

+			12
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Add lines 10 and 12.

Enter this amount
on line 5856 of
your Form MB428.

**Manitoba tuition
and education amounts
claimed by the student
for 2011**

=			13
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Transfer/Carryforward of unused amount

Amount from line 6

			14
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Amount from line 13

-			15
---	--	--	----

Line 14 minus line 15

Total unused amount

=			16
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If you are transferring an amount to another individual, continue on
line 17. **Otherwise**, enter the amount from line 16 on line 21.

Enter the amount from line 5. (maximum \$5,000)			17
Amount from line 12	—		18
Line 17 minus line 18 (if negative, enter "0") Maximum transferable	=		19

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual and **specify the provincial amount** that you are transferring to him or her on Form T2202, T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 20 on page 6 [below].

Note: If you have a spouse or common-law partner, special rules may apply; read line 5856 in the forms book.

continue on next page →

Enter the amount you are transferring (cannot be more than line 19).

Provincial amount transferred

5920

–

20

Unused provincial amount available to carry forward to a future year

Line 16 minus line 20

=

21

The person claiming the transfer should not attach this schedule to his or her return.

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