



Information for Residents of Manitoba

What's new for 2011?

The basic personal amount, spousal or common-law partner amount, and amount for an eligible dependant have increased to \$8,384.

The children's fitness amount has been changed to the fitness amount. It can now be claimed for young adults under 25 years of age.

There is also a new non-refundable tax credit for Manitoba parents. The children's arts amount is intended to assist parents of children under 16 years of age (or under 18 years of age in the case of disabled children) with the cost of expenses for children's participation in eligible arts and cultural activities. The expenses include membership, registration, and program fees for organized activities, private lessons, and tutoring outside the regular school curriculum.

The \$10,000 limit for the allowable amount of medical expenses for other dependants has been eliminated.

The rate used to calculate the dividend tax credit for other than eligible dividends has changed.

The calculation of the education property tax credit has changed.

The maximum you can claim for the primary caregiver tax credit has increased to \$1,275 per care recipient.

The calculation of the green energy equipment tax credit and book publishing tax credit has changed.

A new refundable tax credit, the cultural industries printing tax credit, has been introduced for eligible printers in Manitoba.

Forms MB428, MANITOBA TAX, MB479, MANITOBA CREDITS, and T1299, MANITOBA BOOK PUBLISHING TAX CREDIT (INDIVIDUALS), reflect these changes.

General information

Manitoba tax credit programs

Even if you do not have to pay tax, you may be entitled to the personal tax credit, the education property tax credit, and the school tax credit for homeowners. You have to file claims for these Manitoba tax credits **within three years** of the end of the tax year to which they relate.

To claim these credits, attach a completed Form MB479, MANITOBA CREDITS, and any other applicable forms, to your return.

For more information

If you have questions about your income tax return, visit the Canada Revenue Agency (CRA) Web site at **www.cra.gc.ca** or call the CRA at **1-800-959-8281**.

To get forms, go to the CRA Web page at **www.cra.gc.ca/forms** or call **1-800-959-2221**.

If you have other questions about **Manitoba tax and credits**, contact the Manitoba Tax Assistance Office. In Winnipeg, call **948-2115**. Outside Winnipeg, call **1-800-782-0771**. Information is also available at **www.gov.mb.ca/finance/tao** on the Manitoba Web site.

Completing your Manitoba forms

All the information you need to calculate your Manitoba tax and credits is included on the following pages. You will find two copies of Form MB428, MANITOBA TAX, and Form MB479, MANITOBA CREDITS, in this book. Complete the forms that apply to you, and attach a copy to your return.

The following information will help you complete Form MB428 and Form MB479.

The terms **spouse** and **common-law partner** are defined in the GENERAL INCOME TAX AND BENEFIT GUIDE.

The term **end of the year** means December 31, 2011, the date you left Canada if you emigrated in 2011, or the date of death for a person who died in 2011.

Tax Tip

A number of Manitoba tax measures are distinct from corresponding federal measures. However, many rules for calculating Manitoba tax are still based on the federal INCOME TAX ACT. As a result, you may find it easier to calculate your federal tax first. Your total taxes payable will be the same, no matter which tax you calculate first.

Form MB428, Manitoba Tax

Complete Form MB428 if you were a resident of Manitoba at the end of the year.

If you had income from a business with a permanent establishment outside Manitoba, complete Form T2203, PROVINCIAL AND TERRITORIAL TAXES FOR 2011 – MULTIPLE JURISDICTIONS, **instead of** completing Form MB428.

You also have to complete Form MB428 if you were a non-resident of Canada in 2011 and you earned income from employment in Manitoba or you received income from a business with a permanent establishment only in Manitoba.

Step 1 – Manitoba non-refundable tax credits

The eligibility criteria and rules for claiming the Manitoba non-refundable tax credits are the same as for the federal non-refundable tax credits. However, **the value and calculation of most Manitoba non-refundable tax credits are different from the corresponding federal credits.**

To calculate some of the non-refundable tax credits, use the PROVINCIAL WORKSHEET in this book.

Newcomers to Canada and emigrants

If you prorated any of the amounts you claimed on lines 300 to 306, 315, 316, 318, 324, and 326 of your federal Schedule 1, you have to prorate the corresponding provincial amounts on lines 5804 to 5820, 5840, 5844, 5848, 5860, and 5864. Also, you may have to prorate the amount on line 6147.

Line 5804 – Basic personal amount

Claim \$8,384.

Line 5808 – Age amount

You can claim this amount if you were 65 years of age or older on December 31, 2011, and your net income (line 236 of your return) is less than \$52,602.

If your net income is:

- \$27,749 or less, enter \$3,728 on line 5808; or
- more than \$27,749 but less than \$52,602, complete the calculation for line 5808 on the PROVINCIAL WORKSHEET in this book.

Tax Tip

You may be able to transfer all or part of your age amount to your spouse or common-law partner or to claim all or part of his or her age amount. For more information, see line 5864.

Line 5812 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 303 of federal Schedule 1 and your spouse's or common-law

partner's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$8,384.

Complete the calculation on Form MB428, and enter the amount on line 5812.

Note

Enter your marital status and the information about your spouse or common-law partner (including his or her net income, even if it is zero) in the "Identification" area on pages 3 and 4 [1] of your return.

Line 5816 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 305 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$8,384.

Complete the calculation on Form MB428, and enter the amount on line 5816.

Note

If you were a single parent on December 31, 2011, and you choose to include all Universal Child Care Benefit amounts you received in 2011 in the income of your dependant, include this amount in the calculation of his or her net income.

If you have not already completed federal Schedule 5, complete and attach it to your return.

Line 5820 – Amount for infirm dependants age 18 or older

You can claim this amount if the rules are met for claiming the amount on line 306 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$8,720.

Complete the calculation for line 5820 on the PROVINCIAL WORKSHEET in this book.

Line 5824 – CPP or QPP contributions through employment

Enter on this line the amount you claimed on line 308 of your federal Schedule 1.

Line 5828 – CPP or QPP contributions on self-employment and other earnings

Enter on this line the amount you claimed on line 310 of your federal Schedule 1.

Line 5832 – Employment Insurance premiums through employment

Enter on this line the amount you claimed on line 312 of your federal Schedule 1.

Line 5829 – Employment Insurance premiums on self-employment and other eligible earnings

Enter on this line the amount you claimed on line 317 of your federal Schedule 1.

Line 5839 – Fitness amount

If you were a resident of Manitoba at the end of the year, you can claim to a maximum of \$500 per child or young adult, the fees **paid in 2011** on registration or membership for a prescribed program of physical activity for:

- yourself, if you are under 25 years of age at the end of the year;
- your or your spouse's or common-law partner's **child** under 18 years of age at the end of the year; and
- your spouse or common-law partner, if he or she is a young adult. The young adult **must** have been between 18 and 24 years of age inclusively, at the end of the year.

If you have a spouse or common-law partner, **only one** of you can claim the fitness amount for a child or young adult. You and your spouse or common-law partner have to decide who will claim this amount for that individual.

Individuals with disabilities – If a child or young adult qualifies for the disability amount, an **additional** amount of \$500 can be claimed,

as long as a minimum of \$100 is paid on registration or membership fees for a prescribed program of physical activity.

Note

You may have paid an amount that would qualify to be claimed as child care expenses (line 214) **and** the fitness amount. If this is the case, you **must** first claim this amount as child care expenses. Any unused part can be claimed for the fitness amount.

Prescribed program

To qualify for this amount, a program **must**:

- be ongoing (a weekly program, a program offered by a club, association or similar organization, or a membership in an organization, of a minimum of eight consecutive weeks duration, or a program of a minimum of five consecutive days duration);
- be supervised;
- be suitable for children or young adults; and
- require significant physical activity (generally, most of the activities must include a significant amount of physical activity contributing to

cardio-respiratory endurance, **plus** muscular strength, muscular endurance, flexibility, and/or balance).

Notes

For a child or young adult who qualifies for the disability amount, the requirement for significant physical activity is met if the activities result in movement and in an observable use of energy in a recreational context.

Physical activity includes horseback riding, but does not include activities where, as an essential part, a child or young adult rides on or in a motorized vehicle.

Reimbursement of an eligible expense – You can only claim the part of the amount for which you have not been, or will not be, reimbursed. However, you can claim the full amount if the reimbursement is reported in your income (such as a benefit shown on a T4 slip), and you did not deduct the reimbursement anywhere else on your return.

Supporting documents – If you are filing electronically or filing a **paper return**, do not send any documents. Keep all your documents in case we ask to see them at a later date.

Line 5841 – Children's arts amount

You can claim this amount if the rules are met for claiming the amount on line 370 of federal Schedule 1.

Enter on this line the amount you claimed on line 370 of your federal Schedule 1.

Note

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba, you cannot claim this non-refundable tax credit in calculating your Manitoba tax even though you may have received income from a source inside Manitoba in 2011.

Line 5833 – Adoption expenses

You can claim this amount if the rules are met for claiming the amount on line 313 of federal Schedule 1.

You can claim on line 5833 up to \$10,000 of eligible adoption expenses for each child.

The two adoptive parents can split the claim for adoption expenses as long as the combined total claim for each child is not more than the eligible amount before the split.

Note

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba, you cannot claim this non-refundable tax credit in calculating your Manitoba tax even though you may have received income from a source inside Manitoba in 2011.

Line 5836 – Pension income amount

You can claim this amount if you met the rules for claiming the amount on line 314 of federal Schedule 1.

The amount you can claim on line 5836 is the amount on line 314 of your federal Schedule 1 or \$1,000, whichever is **less**.

Note

Only residents of Manitoba are eligible for this amount. If you are not a resident of Manitoba, you cannot claim this non-refundable tax

credit in calculating your Manitoba tax even though you may have received income from a source inside Manitoba in 2011.

Line 5840 – Caregiver amount

You can claim this amount if the rules are met for claiming the amount on line 315 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$15,917.

Complete the calculation for line 5840 on the PROVINCIAL WORKSHEET in this book.

Tax Tip

You may also be able to claim the Primary caregiver tax credit on Form MB479. For more information, see line 47.

Line 5844 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 316 of federal Schedule 1.

- If you were **18 years of age or over** at the end of the year, enter \$6,180 on line 5844.
- If you were **under 18 years of age** at the end of the year, you may be eligible to claim a supplement up to a maximum of \$3,605 in addition to the disability amount of \$6,180. Complete the calculation for line 5844 on the PROVINCIAL WORKSHEET in this book.

Line 5848 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 318 of federal Schedule 1.

Complete the calculation for line 5848 on the PROVINCIAL WORKSHEET in this book.

Line 5852 – Interest paid on your student loans

Enter on this line the amount you claimed on line 319 of your federal Schedule 1.

Line 5856 – Your tuition and education amounts

Complete Schedule MB(S11), PROVINCIAL TUITION AND EDUCATION AMOUNTS.

Supporting documents – 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 your completed Schedule MB(S11)**, but do not send your other documents. Keep all your documents in case we ask to see them at a later date.

Transferring and carrying forward amounts

You may not need all of your 2011 tuition and education amounts to reduce your provincial income tax to zero. In this case, you can **transfer** all or some of the unused part to **one** person, either to your spouse or common-law partner (who would claim it on line 5864), or to your or your spouse's or common-law partner's parent or grandparent (who would claim it on line 5860).

You can only transfer an amount to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your

spouse or common-law partner does not claim an amount for you on line 5812 or 5864.

Complete the "Transfer/Carryforward of unused amount" section of Schedule MB(S11) to calculate the provincial amount available to transfer, as well as Form T2202, EDUCATION AND TEXTBOOK AMOUNTS CERTIFICATE, T2202A, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE, TL11A, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE – UNIVERSITY OUTSIDE CANADA, TL11B, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE – FLYING SCHOOL OR CLUB, or TL11C, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE – COMMUTER TO THE UNITED STATES, to designate who can claim the transferred amount and to specify the amount this person can claim. This amount may be different from the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 20 of your Schedule MB(S11).

Tax Tip

If you are transferring an amount to a designated individual, only transfer the amount this person can use. That way, you can carry forward as much as possible to use in a future year.

Complete the "Transfer/Carryforward of unused amount" section of Schedule MB(S11) to calculate the amount you can **carry forward** to a future year. This amount corresponds to the part of your tuition and education amounts you do not need to use (and do not transfer) for the year.

Line 5860 – Tuition and education amounts transferred from a child

You can claim these amounts if the rules are met for claiming the amount on line 324 of federal Schedule 1.

Enter on line 5860 the total of all provincial amounts that each student has transferred to you as shown on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

Notes

The student **must have entered this amount on line 20** of his or her Schedule MB(S11). He or she may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were residents of different provinces or territories on December 31, 2011, special rules may apply. Call the Canada Revenue Agency to determine the amount you can claim on line 5860.

Other rules may apply if the student has a spouse or a common-law partner. Read line 324 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

Supporting documents – If you are filing electronically or filing a **paper return**, do not send any documents. Keep all your documents in case we ask to see them at a later date. The **student** must attach Schedule MB(S11) to his or her paper return.

Line 5864 – Amounts transferred from your spouse or common-law partner

You can claim these amounts if the rules are met for claiming the amount on line 326 of federal Schedule 1.

Complete Schedule MB(S2), PROVINCIAL AMOUNTS TRANSFERRED FROM YOUR SPOUSE OR COMMON-LAW PARTNER, and attach a copy to your return.

Line 6147 – Manitoba family tax benefit

Complete the calculation for line 6147 on Schedule MB428-A, MANITOBA FAMILY TAX BENEFIT, and attach a copy to your return.

Schedule MB428–A, Manitoba Family Tax Benefit

Line 1 – Basic amount (\$2,065)

Line 2 – Basic amount for dependent spouse or common-law partner

Claim \$2,065 if you claimed the spouse or common-law partner amount on line 5812 of Form MB428.

Line 3 – Amount for an eligible dependant

Claim \$2,065 if you claimed the amount for an eligible dependant on line 5816 of Form MB428.

Line 4 – Age amount for self

Claim \$2,065 if you were 65 years of age or older at the end of the year.

Line 5 – Age amount for spouse or common-law partner

Claim \$2,065 if you claimed a transfer of your spouse's or common-law partner's age amount on line 1 of your Schedule MB(S2) **and** the amount on line 1 is **more** than the amount on line 8 of that schedule.

Line 6 – Disability amount for spouse or common-law partner

Claim \$2,752 if you claimed a transfer of your spouse's or common-law partner's disability amount on line 3 of your Schedule MB(S2) **and** the amount on line 9 is **more** than the amount on line 4 of that schedule.

Line 7 – Disability amount for self or for a dependant other than your spouse or common-law partner

Enter beside box 6072 the number of disability claims you are making.

Claim \$2,752 for each of the following:

- the disability amount you claimed on line 5844 of Form MB428; and

- each disability amount claimed on line 5848 of your or your spouse's or common-law partner's Form MB428.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount for a dependant.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5848 of Form MB428 for the same dependant, you must agree on who will claim the amount on line 7 for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

Line 8 – Amount for disabled dependants born in 1993 or earlier

Enter beside box 6074 the number of disabled dependants you are claiming. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3.

Claim \$2,752 for each disabled dependant 18 years of age or older for whom you or your spouse or common-law partner claimed an amount on line 5820 of Form MB428.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5820 of Form MB428 for the same dependant, you must agree on who will claim the amount on line 8 for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

Line 9 – Amount for dependent children born in 1993 or later

Enter beside box 6076 the number of dependent children you have. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3 or the amount for disabled dependants on line 8.

Claim \$2,752 for **each** child who was 18 years of age or younger on December 31, 2011, and for whom **all** of the following apply:

- you are the parent of the child;
- the child was resident in Canada and lived with you in 2011;
- no one else is claiming this amount for the child;

- no one is claiming, for the child, an amount for a spouse or common-law partner (line 5812), for an eligible dependant (line 5816), or for infirm dependants age 18 or older (line 5820) on their Form MB428; and
- no one (such as a foster parent) has received a special allowance under the CHILDREN'S SPECIAL ALLOWANCES ACT for the child.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount.

If you and a supporting individual other than your spouse or common-law partner can claim this amount for the same dependant, you must agree on who will claim the amount on line 9. If you cannot agree, only the individual with the higher net income can claim the amount.

Please give details of your dependent children born in 1993 or later in the chart on Schedule MB428–A, MANITOBA FAMILY TAX BENEFIT.

Line 5868 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later

The medical expenses you can claim on line 5868 are the same as those you can claim on line 330 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2011, and no one has claimed them on a 2010 return.

Your total expenses have to be more than either **3%** of your net income (line 236 of your return) or **\$1,728**, whichever is **less**.

Note

If the total medical expenses claimed are more than \$1,728 but less than \$2,052, it is important that you enter the amount on line 5868 **and** on line 330 of your federal Schedule 1.

Line 5872 – Allowable amount of medical expenses for other dependants

In addition to the medical expenses claimed on line 5868, you can also claim medical expenses for other dependants.

The medical expenses you can claim on line 5872 are the same as those you can claim on line 331 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2011, and no one has claimed them on a 2010 return.

The total expenses for each dependant have to be more than either **3%** of that dependant's net income (line 236 of his or her return) or **\$1,728**, whichever is **less**.

Complete the calculation for line 5872 on the PROVINCIAL WORKSHEET in this book.

Line 5896 – Donations and gifts

Enter the amounts from lines 345 and 347 of your federal Schedule 9 and multiply them by the rates on lines 30 and 31 of Form MB428.

Step 2 – Manitoba tax on taxable income

Enter on line 34 your taxable income from line 260 of your return. Complete the appropriate column depending on the amount entered.

Step 3 – Manitoba tax

Line 43 – Manitoba tax on split income

If you have to pay federal tax on split income on line 424 of your federal Schedule 1, complete Part 2 of Form T1206, TAX ON SPLIT INCOME, to calculate the provincial tax that applies to this income. Form T1206 also contains a special rule that applies to the amount you enter on line 428 of your return. You can find more information on tax on split income in the GENERAL INCOME TAX AND BENEFIT GUIDE.

Line 51 – Manitoba additional tax for minimum tax purposes

If you have to pay federal minimum tax as calculated on Form T691, ALTERNATIVE MINIMUM TAX, you will also have to determine your Manitoba additional tax for minimum tax purposes.

To do this, complete the calculation on line 51 of Form MB428. You can find more information on minimum tax in the GENERAL INCOME TAX AND BENEFIT GUIDE.

Lines 53 and 54 – Political contribution tax credit

You can claim this credit if you contributed to a registered Manitoba political party or candidates seeking election to the Manitoba Legislature in 2011.

How to claim

Enter your total contributions on line 53 of Form MB428 and calculate the amount to enter on line 54 as follows:

- For contributions of **more than \$1,275**, enter \$650 on line 54 of Form MB428.
- For contributions of **\$1,275 or less**, complete the calculation for line 54 on the **PROVINCIAL WORKSHEET** in this book.

Supporting documents – For each contribution, attach to your paper return the official receipt signed by the official representative of the political party, district association, or independent candidate. If you are filing electronically, keep your receipts in case we ask to see them.

Line 56 – Labour-sponsored funds tax credit

You can claim this credit for eligible investments you made in a labour-sponsored venture capital (LSVC) corporation in 2011 (that you did not claim a credit for on your 2010 return) or in the first 60 days of 2012.

If an RRSP for a spouse or common-law partner became the first registered holder of the share, either the RRSP contributor or the annuitant may claim this credit for that share.

For investments made in a LSVC corporation registered before July 1, 2006, your claim cannot exceed \$750. If an investment is made in a LSVC corporation registered after June 30, 2006, your claim for the total investment made in all LSVC corporations cannot exceed \$1,800.

Enter the credit shown on Slip T2C (MAN.), LABOUR-SPONSORED FUNDS TAX CREDIT, on line 56 of Form MB428.

Supporting documents – Attach Slip T2C (MAN.) to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Line 58 – Provincial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be eligible to claim a provincial foreign tax credit.

To claim the credit, get Form T2036, PROVINCIAL OR TERRITORIAL FOREIGN TAX CREDIT, from the CRA's Web site or by contacting us (read "For more information" on page 3 [1] of this book).

Enter, on line 58 of Form MB428, the tax credit amount from line 5 of Form T2036.

Supporting documents – Attach Form T2036 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Line 60 – Community enterprise development tax credit

You can claim this credit for investments you made in eligible community enterprise development projects in 2011.

Your Manitoba community enterprise development tax credit is shown on Slip T2CEDTC (MAN.), MANITOBA COMMUNITY ENTERPRISE DEVELOPMENT TAX CREDIT.

To claim the credit, get Form T1256, MANITOBA COMMUNITY ENTERPRISE DEVELOPMENT TAX CREDIT, from the CRA's Web site or by contacting us (read "For more information" on page 3 [1] of this book).

Enter, on line 60 of Form MB428, the amount from line 6 of Form T1256.

Supporting documents – Attach Form T1256 and Slip T2CEDTC (MAN.) to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Line 62 – Small business venture capital tax credit

You can claim this credit for investments you made in eligible small business venture capital projects in 2011.

Your Manitoba small business venture capital tax credit is shown on Slip T2SBVCTC (MAN.), MANITOBA SMALL BUSINESS VENTURE CAPITAL TAX CREDIT.

To claim the credit, get Form T1256-1, MANITOBA SMALL BUSINESS VENTURE CAPITAL TAX CREDIT (INDIVIDUALS), from the CRA's Web site or by contacting us (read "For more information" on page 3 [1] of this book).

Enter, on line 62 of Form MB428, the amount from line 6 of Form T1256-1.

Supporting documents – Attach Form T1256-1 and Slip T2SBVCTC (MAN.) to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Line 64 – Manitoba mineral exploration tax credit

You can claim this credit if you invested in flow-through shares and Manitoba mining flow-through share expenditures have been renounced to you.

Your Manitoba qualifying expenses are shown in box 144 on Information Slip T101, STATEMENT OF RESOURCE EXPENSES, received from a mining corporation or on Information Slip T5013A, STATEMENT

OF PARTNERSHIP INCOME FOR TAX SHELTERS AND RENOUNCED RESOURCE EXPENSES, received as a member of a partnership.

To claim the credit, get Form T1241, MANITOBA MINERAL EXPLORATION TAX CREDIT, from the CRA's Web site or by contacting us (read "For more information" on page 3 [1] of this book).

Enter, on line 64 of Form MB428, the amount from line 8 of Form T1241.

Supporting documents – Attach a copy of Form T1241 and Information Slip T101 or T5013A to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Line 66 – Manitoba tuition fee income tax rebate

You can claim this rebate if you meet **all** of the following conditions:

- you were a resident of Manitoba at the end of the year;
- you completed an eligible program of studies after December 31, 2006, and you met the necessary qualifications for graduation; and

- the tuition fees for the program of study were not claimed in a previous tax year for this rebate.

To claim the rebate, get Form T1005, MANITOBA TUITION FEE INCOME TAX REBATE, from the CRA's Web site or by contacting us (read "For more information" on page 3 [1] of this book).

Enter, on line 66 of Form MB428, the tax rebate amount from line 14 of Form T1005.

Supporting documents – Attach Form T1005 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Form MB479, Manitoba Credits

This section contains general information followed by instructions for certain lines on the form.

Note

Enter your marital status and information about your spouse or common-law partner (including his or her net income, even if it is zero) in the "Identification" area on pages 3 and 4 [1] of your return.

Personal tax credit

Who can claim the personal tax credit?

You must have been a resident of Manitoba at the end of the year to claim this credit.

If you were **19 years of age or older** at the end of the year, see "Who cannot claim the personal tax credit?" to be sure you qualify.

If you were **younger than 19 years of age** at the end of the year, you can only claim this credit if you had a spouse or common-law partner **or** you were a parent, **or** you can claim the Manitoba education property tax credit on your 2011 return.

Who cannot claim the personal tax credit?

You cannot claim this credit if you were claimed as a dependant by anyone on his or her Form MB428.

Also, you **cannot claim** this credit if:

- you were confined to a prison or a similar institution at the end of the year, **and** you were there for six months or more during the year;
- your spouse or common-law partner is claiming a transfer of part or all of your age amount, or your disability amount on his or her Schedule MB(S2); or
- another person is claiming a transfer of part or all of your disability amount on line 5848 of his or her Form MB428.

Did you have a spouse or common-law partner at the end of the year?

If so, you and your spouse or common-law partner have to decide who will claim the personal tax credit, the education property tax credit,

and the school tax credit for homeowners for both of you. Only one of you can make the claim.

However, if you are claiming your spouse or common-law partner as a dependant on line 5812 of Form MB428, you have to make the personal tax credit claim for both of you.

When you calculate your **family income** (lines 1 to 6 of Form MB479), complete columns 1 and 2 using the information from your and your spouse's or common-law partner's returns for the year.

You cannot claim the personal tax credit for a spouse or common-law partner who was confined to a prison or a similar institution at the end of the year **and** was there for six months or more during the year.

Did you or your spouse or common-law partner receive provincial or municipal social assistance payments in 2011?

If so, you can only claim a part of the personal tax credit, the education property tax credit, and the school tax credit for homeowners. For more information, see line 45.

Were you and your spouse or common-law partner living apart at the end of the year for medical reasons?

If so, and you and your spouse or common-law partner occupied separate residences for part or all of the year, both of you can claim separate personal tax credits.

However, if you are claiming your spouse or common-law partner as a dependant on line 5812 of Form MB428, or if your spouse or common-law partner has transferred his or her age or disability amount to you (line 1 or 3 on your Schedule MB(S2)), you have to make the personal tax credit claim for both of you.

Whether you make separate or joint personal tax credit claims, when you calculate your **family income** (lines 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2. Enter your spouse's or common-law partner's address beside box 6089.

Did your spouse or common-law partner die in 2011?

If so, only you, the surviving spouse or common-law partner can claim the personal tax credit for both of you unless you were separated for medical reasons as explained above.

When you calculate your **family income** (line 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2.

If there is no surviving spouse or common-law partner, the personal tax credit can be claimed on the **deceased person's final return**.

Were you separated or divorced at the end of the year?

If so, both of you can claim a personal tax credit. However, if one spouse or common-law partner claims the other as a dependant, the person claimed cannot claim a personal tax credit.

If a parent is claiming an **amount for an eligible dependant** on line 5816 of his or her Form MB428, only that parent can claim the personal tax credit for that child.

Did you have dependants in 2011?

You cannot claim the personal tax credit for a dependant who:

- received provincial or municipal social assistance payments in 2011 (other than your spouse or common-law partner); or

- was confined to a prison or a similar institution at the end of the year **and** was there for six months or more during the year.

What credits can you claim?

Line 7 – Basic credit (\$195)

Line 8 – Age credit for self

Claim \$113 if you were 65 years of age or older at the end of the year.

Line 9 – Basic credit for spouse or common-law partner

Claim \$195 if you had a spouse or common-law partner at the end of the year.

Line 10 – Age credit for spouse or common-law partner

Claim \$113 if your spouse or common-law partner was 65 years of age or older at the end of the year.

Line 11 – Disability credit for spouse or common-law partner

Claim \$113 if you claimed a transfer of your spouse's or common-law partner's disability amount on line 3 of your Schedule MB(S2) or if your spouse or common-law partner can claim the disability amount on line 5844 of his or her Form MB428.

Line 13 – Credit for an eligible dependant

Claim \$195 if you claimed the amount for an eligible dependant on line 5816 of Form MB428. You cannot claim this credit if you are claiming the basic credit for a spouse or common-law partner on line 9.

Line 14 – Disability credit for self or for a dependant other than your spouse or common-law partner

Enter beside box 6095 the number of disability claims you are making.

Claim \$113 for each of the following:

- the disability amount you claimed on line 5844 of Form MB428; and

- each disability amount claimed on line 5848 of your or your spouse's or common-law partner's Form MB428.

You can claim this credit for a dependant if you are entitled to claim the family tax benefit for that dependant on Schedule MB428–A and no one else has claimed the family tax benefit for that dependant. For information on claiming the family tax benefit for a dependant, read pages 22 to 26 [5 and 6].

Line 15 – Credit for disabled dependants born in 1993 or earlier

Enter beside box 6097 the number of disabled dependants you are claiming. **Do not include** any dependants for whom you claimed the credit for an eligible dependant on line 13.

Claim \$62 for **each** disabled dependant 18 years of age or older for whom you or your spouse or common-law partner claimed an amount on line 5820 of Form MB428.

You can claim this credit for a dependant if you are entitled to claim the family tax benefit for that dependant on Schedule MB428-A and no one else has claimed the family tax benefit for that dependant. For

information on claiming the family tax benefit for a dependant, read pages 25 and 26 [5 and 6].

Line 16 – Credit for dependent children born in 1993 or later

Enter beside box 6099 the number of dependent children you have. **Do not include** any dependants for whom you claimed the credit for an eligible dependant on line 13 or the credit for disabled dependants on line 15.

Please give details of your dependent children born in 1993 or later in the chart on Schedule MB428–A, MANITOBA FAMILY TAX BENEFIT.

Claim \$26 for **each** dependent child who was 18 years of age or younger on December 31, 2011, and for whom **all** of the following apply:

- you are the parent of the child;
- the child was resident in Canada and lived with you in 2011;
- no one else is claiming this credit for the child;

- no one is claiming, for the child, an amount for the basic credit for spouse or common-law partner, the credit for an eligible dependant, or the credit for disabled dependants born in 1993 or earlier, in calculating their personal tax credit on their Form MB479; and
- no one (such as a foster parent) has received a special allowance under the CHILDREN'S SPECIAL ALLOWANCES ACT for the child.

You can claim this credit for a dependant if you are entitled to claim the family tax benefit for that dependant on Schedule MB428–A and no one else has claimed the family tax benefit for that dependant. For information on claiming the family tax benefit for a dependant, read pages 25 and 26 [5 and 6].

Education property tax credit

Who can claim the education property tax credit?

You **can** claim this credit if you were a resident of Manitoba at the end of the year and you met **all** of the following conditions:

- you paid rent or property tax on a principal residence (defined on page 52 [11]) in Manitoba in 2011;

- your occupancy cost (defined on page 51 [11]) was more than \$250; and
- you were 16 years of age or older at the end of the year.

However, you have already received your full benefit if:

- your family income is more than \$2,500 (\$15,000 if you were 65 years of age or older at the end of the year); **and**
- the Manitoba education property tax credit advance was either deducted from your 2011 property tax statement or you received it after you applied for it.

In this case, do not complete the calculation from lines 20 to 32 of Form MB479.

Who cannot claim the education property tax credit?

You **cannot** claim the education property tax credit if you were living in the home of someone who, for 2011:

- will claim you as a dependant;

- will claim a spouse or common-law partner amount for you or to whom you will transfer part or all of your age amount or disability amount; or
- has received or will receive an education property tax credit.

Did you have a spouse or common-law partner at the end of the year?

If so, you and your spouse or common-law partner have to decide who will claim the personal tax credit, the education property tax credit, and the school tax credit for homeowners. Only one of you can claim these credits for both of you.

Did you or your spouse or common-law partner receive provincial or municipal social assistance payments in 2011?

If so, you can only claim a part of the personal tax credit, the education property tax credit, and the school tax credit for homeowners. For more information, see line 45.

Is 2011 the first year we consider you to have a spouse or common-law partner?

If so, one spouse or common-law partner can claim an education property tax credit on his or her residence before you became spouses or common-law partners as well as on your common residence after you became spouses or common-law partners.

If you do not claim your spouse or common-law partner as a dependant, your spouse or common-law partner can also claim his or her separate residence before you became spouses or common-law partners.

When you calculate your **family income** (lines 1 to 6 of Form MB479), complete columns 1 and 2 using the information from your and your spouse's or common-law partner's returns for the year.

Were you and your spouse or common-law partner living apart at the end of the year for medical reasons?

If so, and you and your spouse or common-law partner occupied separate residences for part or all of the year, both you and your spouse or common-law partner can claim separate education property

tax credits. One spouse or common-law partner claims a credit for the common residence for the year. The other spouse or common-law partner claims a credit for the other residence for the time you were living apart (read "Nursing home fees" on page 53 [11]).

When you calculate your **family income** (lines 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2. Enter your spouse's or common-law partner's address beside box 6089.

Were you separated or divorced at the end of the year?

If so, both you and your spouse or common-law partner can claim an education property tax credit on your separate residences after the separation or divorce. However, only one spouse or common-law partner can claim an education property tax credit for the family residence you both lived in before the separation or divorce.

Did your spouse or common-law partner die in 2011?

If so, only you, the surviving spouse or common-law partner can claim the education property tax credit for both of you unless you were separated for medical reasons as explained on page 49 [this page].

When you calculate **family income** (lines 1 to 6 of Form MB479), do not complete lines 1 to 5 in column 2.

If there is no surviving spouse or common-law partner, the education property tax credit can be claimed on the **deceased person's final return**.

Shared accommodation

If you shared accommodation with one or more tenants, **only one of you** can claim an education property tax credit for the residence for the entire period during which you shared the accommodation.

If one person received a shelter allowance, that person has to claim the education property tax credit.

Occupancy cost

Your occupancy cost is based on the total of any of the following amounts that apply:

- the net property tax paid for your principal residence for 2011;
- the education property tax credit advance you received (if any); and

- 20% of the total rent paid for 2011.

Only the part that is more than the base amount of \$250 will qualify for the education property tax credit for 2011.

Principal residence

You can only claim an education property tax credit on one principal residence at a time. A principal residence is a residential dwelling unit located in Manitoba that you, or you and your spouse or common-law partner, either owned or rented and usually lived in during 2011. You cannot claim property tax or rent you paid for a secondary residence such as a cottage.

If you owned or rented a residence at different times during 2011, claim the rent and/or the property taxes and the Manitoba education property tax credit advance that applies to the time you lived in each residence.

If your property is used for more than one purpose (for example, residential and farm, or commercial, or a multi-dwelling unit), use only

the part of the taxes that applies to your principal residence when calculating the credit.

Farmers

Read the definition of a principal residence on page 52 [this page].

You must use the part of the property tax that applies only to the residence, not including farmland. When reporting an amount on line 21 of Form MB479, use the amount of "Net Residential Taxes" from your property tax statement or the appropriate part.

Nursing home fees

If you paid nursing home fees and have received a detailed statement showing the portion paid for rent separately from attendant care fees and medical expenses, you can claim this rent amount.

If you paid nursing home fees and have received a totaled per diem statement, you can claim as rent 50% of the fees that you do not claim as medical expenses.

Mobile homes

Licence fee – If you paid a municipal licence fee and/or rent for a mobile home, claim your municipal licence fee as your net property tax, and claim the rent you paid for the lot as rent.

Property taxes – If you paid property taxes and/or rent for a mobile home, report your property taxes as your net property tax, and claim the rent you paid for the lot as rent.

Line 20 – Total rent paid in Manitoba for 2011

Enter beside box 6110 the total rent you paid in Manitoba for 2011.

If you paid room and board, only claim the part for your room. However, if you lived in a home also occupied by the owner, you cannot claim an education property tax credit.

Line 21 – Net property tax paid in Manitoba for 2011

If you were a homeowner, enter on line 21 of Form MB479, the property tax you paid on your principal residence in Manitoba for 2011 after you deduct any education property tax credit advance you

received. Read the definition for principal residence on page 52 [this page].

Note

If you live in rural Manitoba, enter on line 21 the amount of the "Net Residential Taxes" from your property tax statement or the appropriate part.

If you moved from one residence that you owned to another, claim the property tax you paid that applies to the time you lived in each residence.

Line 22 – Manitoba education property tax credit advance received

Enter on line 22 any education property tax credit advance (EPTCA) that was either deducted from your property tax statement or received by you after you applied for it.

If you owned your principal residence for part of 2011, prorate any EPTCA you received to cover the period of ownership. If you received an EPTCA for more than one residence, total the prorated amounts of all EPTCA you received.

Supporting documents – Whether you are filing a paper return or electronically, keep all your property tax or rent receipts in case we ask to see them.

If you are claiming rent and/or property taxes for the education property tax credit, you must complete the "Declaration for the education property tax credit" chart on Form MB479.

School tax credit for homeowners

You can claim this credit if **all** of the following conditions apply:

- you were 55 years of age or older at the end of the year;
- your family income is less than \$23,800;
- you or your spouse or common-law partner owns, is buying, or is a life tenant of, a principal residence; and
- the assessed school tax for that residence is more than \$160 for the year.

If you qualify, see the table on page 68 [14] to determine the amount to enter on line 33 of Form MB479.

If you are a **mobile home owner** special rules may apply. Contact the Manitoba Tax Assistance Office for more information.

Note

If you were a **tenant**, you have to apply to Family Services and Consumer Affairs at the Provincial Services Office. In Winnipeg, call **945-2197**; outside Winnipeg, call **1-877-587-6224**, or email **provservic@gov.mb.ca**. If you use a teletypewriter (TTY), call **204-948-3698**. For more information, visit the Manitoba Web page at **www.gov.mb.ca/fs/assistance/stat55**. You do not qualify for school tax assistance if you are a tenant living in government-subsidized or non-profit housing.

Line 34 – School tax assessed in Manitoba for 2011

Enter beside box 6122 the school part of the property tax statement for your principal residence in Manitoba for 2011.

The amount you enter will be the total assessed value of the school taxes for your residence before the education property tax credit advance was deducted.

Subtract \$160 from this amount, and enter the result on line 34.

Line 41 – Manitoba shelter benefit received

Enter on line 41 any payment you or your spouse or common-law partner received under the Manitoba Shelter Benefit Program during 2011.

Line 45 – Social assistance recipients

If you or your spouse or common-law partner received provincial or municipal social assistance payments in 2011, complete line 45 of Form MB479.

If you and your spouse or common-law partner each received Slip T5007, or if you or your spouse or common-law partner received more than one Slip T5007, enter on line 45 whichever number shown in box 14 is **the least**.

Other tax credits

Line 47 – Primary caregiver tax credit

You can claim this credit if, in 2011, you were a resident of Manitoba and you provided ongoing voluntary care to a family member, friend, or neighbour who has been assessed as requiring care at Level 2 or higher under the Manitoba Home Care Program guidelines. A primary caregiver tax credit application must have been completed jointly by both you and the person receiving care (or their parent if the person receiving care is under 18 years of age) and approved in advance by the regional health authority or Family Services and Consumer Affairs. For more information, visit the Manitoba web page at www.gov.mb.ca/finance/tao/caregiver.

You cannot claim this credit if you, or your spouse or common-law partner, received compensation for the care either of you provided to the care recipient.

You can claim up to a maximum of \$1,275 per care recipient. You can be a designated primary caregiver for up to **three care recipients** in any given month during the year, and you can claim the tax credit for

each one of them provided the 90-day waiting period has been completed for each care recipient.

To calculate your claim, determine the number of days of care provided, the 90-day waiting period (if applicable), and the total caregiving interruption days (longer than 14 continuous days) using the Primary Caregiver's Log. Interruption of care may include, but is not limited to, the care recipients' placement in hospital or institution, durations of respite, or vacation.

Use this information to complete the worksheet for line 47 of Form MB479.

Tax Tip

You may also be able to claim the Caregiver amount on Form MB428. For more information, see line 5840.

Line 49 – Advance tuition fee income tax rebate

You can claim this advance if you were a resident of Manitoba at the end of the year and you have eligible tuition fees paid for 2011.

Eligible tuition fees are tuition fees that you can claim the federal tuition amount on line 320 of your federal Schedule 11.

Note

Tuition fees are eligible for this advance even if you transferred an amount to your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent.

Enter your eligible tuition fees on line 6145 of Form MB479. The amount of the advance you can claim on line 49 is 5% of your eligible tuition fees or \$500, whichever is less.

The lifetime maximum claim for this advance is \$5,000.

You cannot claim the advance tuition fee income tax rebate in 2011 if you claimed the tuition fee income tax rebate on line 66 of Form MB428.

Note

Any amount received as an advance will reduce the tuition fee income tax rebate you may be entitled to claim after you graduate.

Supporting documents – Whether you are filing a paper return or electronically, keep all your tuition fee receipts in case we ask to see them.

Line 51 – Fertility treatment tax credit

You can claim this credit if you were a resident of Manitoba at the end of the year and you or your spouse or common-law partner incurred the eligible medical expenses for fertility treatment after September 30, 2010, and paid them in 2011.

Eligible medical expenses for fertility treatment are expenses that you can claim as medical expenses on line 330 of your federal Schedule 1. These expenses must be paid for infertility treatment services to a fertility clinic or licensed physician in Manitoba. Medications prescribed in relation to this treatment are also eligible, including those prescribed by a licensed physician in Manitoba for fertility treatments received outside of Manitoba.

Note

Reversals of previous elective sterilization procedures, such as vasectomies or tubal ligations, do not qualify for this credit.

If you have a spouse or common-law partner, only one of you may claim this credit.

Enter your eligible medical expenses for fertility treatment on line 6146 of Form MB479. The amount of the credit you can claim on line 51 is 40% of these expenses or \$8,000, whichever is less.

Supporting documents – Attach your receipts to your paper return. If you are filing electronically, keep all your receipts in case we ask to see them.

Line 53 – Co-op education and apprenticeship tax credit

You can claim this credit if, in 2011, you paid salaries or wages:

- to a student under a qualifying work placement;
- to a graduate or a journeyperson for a period of qualifying employment that ended in 2011; or
- to a qualifying apprentice at an early or advanced level of apprenticeship.

Enter on line 53 of Form MB479 the total credits shown on all your Slips T2CEATC (MAN.), CO-OP EDUCATION AND APPRENTICESHIP TAX CREDIT.

Supporting documents – Attach Slips T2CEATC (MAN.) to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Line 55 – Odour-control tax credit

You can claim this credit if, in 2011, you were carrying on the business of farming in Manitoba and you incurred eligible odour-control expenditures.

To claim the credit, get Form T4164, MANITOBA ODOUR-CONTROL TAX CREDIT (INDIVIDUALS), from the CRA's Web site or by contacting us (read "For more information" on page 3 [1] of this book).

Enter on line 55 of Form MB479 the credit shown on Form T4164.

Supporting documents – Attach Form T4164 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Lines 57 and 58 – Green energy equipment tax credit

Purchaser

You can claim this credit if you installed a geothermal ground source heating system or solar thermal heating equipment in 2011.

Your credit is:

- 10% of the eligible capital installation cost of geothermal ground source heating (not including the cost of the heat pump) plus 5% of the cost of the qualifying geothermal heat pump if it was manufactured in Manitoba and installed **before April 13, 2011**;
- 15% of the eligible capital installation cost of geothermal ground source heating (not including the cost of the heat pump) plus 7.5% of the cost of the qualifying geothermal heat pump if it was manufactured in Manitoba and installed **after April 12, 2011**; and
- 10% of the eligible capital cost of qualified solar thermal heating equipment installed in 2011.

Enter the total credit for the purchaser on line 57 of Form MB479.

For more information and to get the MANITOBA GREEN ENERGY EQUIPMENT TAX CREDIT WORKSHEET FOR INSTALLATION OF GEOTHERMAL GROUND SOURCE HEATING SYSTEMS, which will help you calculate your credit, go to the Manitoba Web page at www.gov.mb.ca/finance/tao/green.html.

Manufacturer

You can claim this credit if, in 2011, you manufactured qualifying geothermal heat pumps in Manitoba that were sold for use in Manitoba.

Your credit is:

- 5% of your total sale price of the heat pumps you sold **before April 13, 2011**; and
- 7.5% of your total sale price of the heat pumps you sold **after April 12, 2011**.

Enter the total credit for the manufacturer on line 58 of Form MB479.

Supporting documents – Attach your receipts to your paper return. If you are filing electronically, keep all your receipts in case we ask to see them.

Line 61 – Book publishing tax credit

You can claim this credit if, in 2011, you incurred eligible expenditures when you published a qualifying book.

To claim the credit, get Form T1299, MANITOBA BOOK PUBLISHING TAX CREDIT (INDIVIDUALS), from the CRA's Web site or contact us (read "For more information" on page 3 [1] of this book).

Enter on line 61 of Form MB479 the credit shown on Form T1299.

Supporting documents – Attach Form T1299 and any other receipts to your paper return. If you are filing electronically, keep all your forms and receipts in case we ask to see them.

Line 63 – Cultural industries printing tax credit

You can claim this credit if you were a resident of Manitoba at the end of the year and you met the following conditions:

- your business activity is to print, assemble, and bind books; and
- you received eligible printing revenue after April 12, 2011.

Eligible printing revenue is the amount you received from a publisher who is resident in Canada for the service you provided in Manitoba after April 12, 2011. The service is the printing, assembling, or binding of a book that is eligible for the book publishing tax credit or would be eligible for that tax credit if the book was a first edition.

The amount of the credit you can claim is 15% of your eligible printing revenue. Enter the amount of your credit on line 63 of Form MB479.

Supporting documents – Attach your receipts to your paper return. If you are filing electronically, keep all your receipts in case we ask to see them.

Homeowners' school tax credit table

Use this table if you qualify for the school tax credit for homeowners (read pages 56 and 57 [11 and 12]). Find your family income on pages 69 to 73 [below]. Enter on line 33 of Form MB479, MANITOBA CREDITS, the amount shown beside your family income.

| Family income | | Amount | Family income | | Amount |
|---------------------|--------|--------|---------------------|--------|--------|
| Equal to or over | Under | | Equal to or over | Under | |
| 0 | 15,100 | \$175 | 16,000 | 16,100 | \$155 |
| 15,100 | 15,200 | 173 | 16,100 | 16,200 | 153 |
| 15,200 | 15,300 | 171 | 16,200 | 16,300 | 151 |
| 15,300 | 15,400 | 169 | 16,300 | 16,400 | 149 |
| 15,400 | 15,500 | 167 | 16,400 | 16,500 | 147 |
| 15,500 | 15,600 | 165 | 16,500 | 16,600 | 145 |
| 15,600 | 15,700 | 163 | 16,600 | 16,700 | 143 |
| 15,700 | 15,800 | 161 | 16,700 | 16,800 | 141 |
| 15,800 | 15,900 | 159 | 16,800 | 16,900 | 139 |
| 15,900 | 16,000 | 157 | 16,900 | 17,000 | 137 |

| Family income | | Amount | Family income | | Amount |
|----------------------|--------|---------------|----------------------|--------|---------------|
| Equal to or over | Under | | Equal to or over | Under | |
| 17,000 | 17,100 | \$135 | 18,000 | 18,100 | \$115 |
| 17,100 | 17,200 | 133 | 18,100 | 18,200 | 113 |
| 17,200 | 17,300 | 131 | 18,200 | 18,300 | 111 |
| 17,300 | 17,400 | 129 | 18,300 | 18,400 | 109 |
| 17,400 | 17,500 | 127 | 18,400 | 18,500 | 107 |
| 17,500 | 17,600 | 125 | 18,500 | 18,600 | 105 |
| 17,600 | 17,700 | 123 | 18,600 | 18,700 | 103 |
| 17,700 | 17,800 | 121 | 18,700 | 18,800 | 101 |
| 17,800 | 17,900 | 119 | 18,800 | 18,900 | 99 |
| 17,900 | 18,000 | 117 | 18,900 | 19,000 | 97 |

| Family income | | Amount | Family income | | Amount |
|----------------------|--------|---------------|----------------------|--------|---------------|
| Equal to or over | Under | | Equal to or over | Under | |
| 19,000 | 19,100 | \$95 | 20,000 | 20,100 | \$75 |
| 19,100 | 19,200 | 93 | 20,100 | 20,200 | 73 |
| 19,200 | 19,300 | 91 | 20,200 | 20,300 | 71 |
| 19,300 | 19,400 | 89 | 20,300 | 20,400 | 69 |
| 19,400 | 19,500 | 87 | 20,400 | 20,500 | 67 |
| 19,500 | 19,600 | 85 | 20,500 | 20,600 | 65 |
| 19,600 | 19,700 | 83 | 20,600 | 20,700 | 63 |
| 19,700 | 19,800 | 81 | 20,700 | 20,800 | 61 |
| 19,800 | 19,900 | 79 | 20,800 | 20,900 | 59 |
| 19,900 | 20,000 | 77 | 20,900 | 21,000 | 57 |

| Family income | | Amount | Family income | | Amount |
|----------------------|--------|---------------|----------------------|--------|---------------|
| Equal to or over | Under | | Equal to or over | Under | |
| 21,000 | 21,100 | \$55 | 22,000 | 22,100 | \$35 |
| 21,100 | 21,200 | 53 | 22,100 | 22,200 | 33 |
| 21,200 | 21,300 | 51 | 22,200 | 22,300 | 31 |
| 21,300 | 21,400 | 49 | 22,300 | 22,400 | 29 |
| 21,400 | 21,500 | 47 | 22,400 | 22,500 | 27 |
| 21,500 | 21,600 | 45 | 22,500 | 22,600 | 25 |
| 21,600 | 21,700 | 43 | 22,600 | 22,700 | 23 |
| 21,700 | 21,800 | 41 | 22,700 | 22,800 | 21 |
| 21,800 | 21,900 | 39 | 22,800 | 22,900 | 19 |
| 21,900 | 22,000 | 37 | 22,900 | 23,000 | 17 |

| Family income | | Amount | Family income | | Amount |
|---------------------|--------|--------|---------------------|----------|--------|
| Equal to or over | Under | | Equal to or over | Under | |
| 23,000 | 23,100 | \$15 | 23,500 | 23,600 | \$5 |
| 23,100 | 23,200 | 13 | 23,600 | 23,700 | 3 |
| 23,200 | 23,300 | 11 | 23,700 | 23,800 | 1 |
| 23,300 | 23,400 | 9 | 23,800 | and over | 0 |
| 23,400 | 23,500 | 7 | | | |