



## Provincial Tuition and Education Amounts

Schedule MB(S11)  
T1 General – 2015

**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.

## Manitoba tuition and education amounts claimed by the student for 2015

Unused Manitoba tuition and education amounts from your 2014 notice of assessment or notice of reassessment*			1
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Eligible tuition fees paid for 2015	5914		2
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Education amount for 2015: Use columns B and C of forms 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).				3
	x \$120 =	5916	+	

Enter the number of months from column C.				4
	x \$400 =	5918	+	

Add lines 2, 3, and 4.	<b>Total 2015 tuition and education amounts</b>			5
	=			

Add lines 1 and 5.	<b>Total available tuition and education amounts</b>			6
	=			

Enter the amount of your taxable income from line 260 of your return if it is \$31,000 or less. If your taxable income is more than \$31,000, enter instead the result of the following calculation: amount from line 44 of your Form MB428 divided by 10.8%.			7
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Total of lines 5804 to 5848 of your Form MB428	-		8
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Line 7 minus line 8 (if negative, enter "0")	=		9
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Unused Manitoba tuition and education amounts claimed for 2015: Enter the amount from line 1 or line 9, whichever is less.			10
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Line 9 minus line 10	=		11
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2015 tuition and education amounts claimed for 2015: Enter the amount from line 5 or line 11, whichever is less.			12
	+		

Add lines 10 and 12.	<b>Manitoba tuition and education amounts claimed by the student for 2015</b>			13
	=			

## Transfer/Carryforward of unused amount

Amount from line 6			14
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Amount from line 13	-		15
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Line 14 minus line 15	<b>Total unused amount</b>		16
	=		

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
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Amount from line 12	-		18
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Line 17 minus line 18 (if negative, enter "0")	<b>Maximum transferable</b>		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 your Form T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 20 below.

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

Enter the amount you are transferring (cannot be more than line 19).	<b>Provincial amount transferred</b> 5920		20
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Line 16 minus line 20	<b>Unused provincial amount available to carry forward to a future year</b>		21
	=		

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

\* If you resided in another province or territory on December 31, 2014, enter on line 1 your unused federal tuition, education, and textbook amounts from your 2014 notice of assessment or notice of reassessment.