Manitoba 🐃 Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule MB(S2)
T1 General – 2015

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below. **Attach a copy of this schedule to your return.**

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form MB428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form MB428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

If at the end of the year your spouse or common-law partner was not a resident of Manitoba, special rules may apply. For more information, contact the Canada Revenue Agency.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2015):
If his or her net income is $27,749 or less, enter $3,728.
Otherwise, enter the amount from line 5808 of his or her Form MB428.   5902 _____ **1**

Pension income amount:
Enter the amount from line 5836 of his or her Form MB428.   **(maximum $1,000)** 5905 + _____ **2**

Disability amount:
Enter the amount from line 5844 of his or her Form MB428.   5907 + _____ **3**

Tuition and education amounts: Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.   5909 + _____ **4**

Add lines 1 to 4.   = _____ **5**

Spouse's or common-law partner's taxable income:
Enter the amount from line 260 of his or her return if it is $31,000 or less. If the taxable income is more than $31,000, enter instead the result of the following calculation: amount from line 44 of his or her Form MB428 divided by 10.8%.   _____ **6**

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5830, 5845, 5839, 5841, and 5833 of his or her Form MB428 plus line 13 of his or her Schedule MB(S11).   − _____ **7**

His or her adjusted taxable income:
Line 6 minus line 7 (if negative, enter "0")   5912 = _____ ▶ − _____ **8**

Line 5 minus line 8 (if negative, enter "0")
Enter this amount on line 5864 of your Form MB428.   **Provincial amounts transferred from your spouse or common-law partner** = _____ **9**

See the privacy notice on your return.

5007-S2