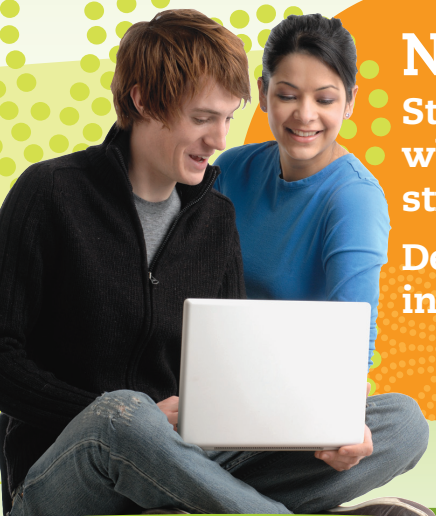


Live Here. Save Here.

The Manitoba Tuition Fee Income Tax Rebate will provide you with a **60% Rebate** on your post-secondary tuition fees.

NEW
Start saving while you're still in school!
Details inside.



Build your future in Manitoba

As a recent graduate with a post-secondary degree, diploma or certificate, you're looking to start your career and build your future.

The question is where should you put your education to work? What location offers you the best combination of career options, a reasonable cost of living and opportunity for advancement?

The answer? **Manitoba.**

Not only does our province offer you an unbeatable mixture of opportunity and lifestyle, our Tuition Fee Income Tax Rebate will also provide you with a 60% rebate on all your eligible tuition fees once you begin working and paying taxes.

A 60% income tax rebate that will help you pay for your education and put more money in your pocket as you put down roots.

Who is eligible?

If you graduated from a post-secondary institution recognized by the Canada Revenue Agency (CRA) on or after January 1, 2007 and you now work and pay taxes in Manitoba, you can benefit from the Manitoba Tuition Fee Income Tax Rebate.

It doesn't matter if your post-secondary training took place in Manitoba or elsewhere and it doesn't matter if you graduated with a degree, a diploma or a certificate. If your post-secondary institution is recognized by CRA, you can benefit from the 60% rebate.



What the rebate means to you

You are entitled to receive a 60% income tax rebate on your eligible tuition fees to a maximum benefit of \$25,000.

Here are some examples of what this rebate could mean to you. Rebates will be used to reduce the amount of income taxes you pay.

Sample Tuition Fees	60% Rebate
\$ 40,000	\$ 24,000
\$ 25,000	\$ 15,000
\$ 5,000	\$ 3,000

How it works

You must report the total tuition fees you paid to obtain your post-secondary degree, diploma or certificate on your income tax return.

Once you begin working in Manitoba, your Manitoba income taxes can be reduced by the lesser of:

- 10% of the total tuition
- Manitoba tax payable, or
- \$2,500

You can claim your rebate over as little as six years or as long as twenty years.

NEW
Start saving while you're still in school!

If you live in Manitoba and attend a post-secondary institution, you may be eligible to receive a 5% tax credit advance on your tuition fees while you're still going to school.

For example:

Graduated 2007
Total tuition paid - \$14,000

Maximum claimable under the Tuition Fee Income Tax Rebate is $\$14,000 \times 60\% = \$8,400$

Year One

Tuition Rebate is the lesser of:

1. 10% of your tuition = \$1,400
2. Annual maximum = \$2,500
3. Manitoba tax payable = \$600

Remaining claimable tuition is $\$8,400 - \$600 = \$7,800$

Year Two

Tuition Rebate is the lesser of:

1. 10% of tuition = \$1,400
2. Annual maximum = \$2,500
3. Manitoba tax payable = \$2,400

Remaining claimable tuition is $\$7,800 - \$1,400 = \$6,400$

Years Three to Seven

Assuming Manitoba tax payable remains above \$1,400 into the future, a tuition rebate will be available for a total of seven years.



Frequently Asked Questions

- Q. Can I transfer my credits to someone else?
A. No, the Tuition Fee Income Tax Rebate is non-transferable.
- Q. How long do I have to claim the rebate?
A. You must make your first claim within 10 years of graduating. Depending on the amount of Manitoba income tax that you owe, the benefit will be applied over the next six to twenty years.
- Q. If I graduate from more than one program, can I claim the tuition fees paid for both?
A. You are entitled to claim a rebate for all tuition paid within a 20 year period beginning with your first claim up to the lifetime maximum benefit of \$25,000.
- Q. What documentation do I need to support my claim?
A. You may need to provide proof of tuition paid or graduation. Documentation may include the Canada Revenue Agency slip T2202a, your degree, diploma or certificate.
- Q. What happens if I move out of Manitoba?
A. If you no longer live in Manitoba, you are not entitled to receive benefits under this tuition rebate program. However, if you return to Manitoba within 10 years of graduating you are still entitled to make a claim.
- Q. How do I receive the rebate?
A. You must complete form T1005 of your income tax return. See www.cra.gc.ca

Find out more

To find out more about how Manitoba's Tuition Fee Income Tax Rebate can help you put money in your pocket as you put down roots in Manitoba, please visit

manitoba.ca

or call the Manitoba Tax Assistance Office at 948-2115 or toll-free 1-800-782-0771.