

**Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your provincial tax deductions.**

Fill out this form based on the best estimate of your circumstances.

Last name	First name and initial(s)	Date of birth (YYYY/MM/DD)	Employee number
Address	Postal code	<b>For non-residents only</b> Country of permanent residence	Social insurance number

**1. Basic personal amount** – Every person employed in Manitoba and every pensioner residing in Manitoba can enter \$15,969. However, if your net income from all sources will be greater than \$200,000 and you enter \$15,969, you may have an amount owing on your income tax and benefit return at the end of the tax year. If your net income will be greater than \$200,000, fill in the appropriate section of Form TD1MB-WS, Worksheet for the Manitoba 2025 Personal Tax Credits Return, to calculate your claim and enter the calculated amount here. If your net income will be equal to or greater than \$400,000, enter 0 here. If you will have more than one employer or payer at the same time in 2025, see "More than one employer or payer at the same time" on page 2.

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**2. Age amount** – If you will be 65 or older on December 31, 2025, and your net income from **all** sources will be \$27,749 or less, enter \$3,728. You may enter a partial amount if your net income for the year will be between \$27,749 and \$52,602. To calculate a partial amount, fill out the line 2 section of Form TD1MB-WS, Worksheet for the 2025 Manitoba Personal Tax Credits Return.

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**3. Pension income amount** – If you will receive regular pension payments from a pension plan or fund (not including Canada Pension Plan, Quebec Pension Plan, old age security, or guaranteed income supplement payments), enter **whichever is less**: \$1,000 or your estimated annual pension.

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**4. Tuition and education amounts (full-time and part-time)** – Fill out this section if you are a student at a university, college, or educational institution certified by Employment and Social Development Canada, and you will pay more than \$100 per institution in tuition fees. Enter your total tuition fees that you will pay, plus the amount from the following conditions that apply:

- \$400 for each month you will be a full-time student
- \$400 for each month you will be a part-time student who has a mental or physical disability
- \$120 for each month you will be a part-time student who does not have a mental or physical disability

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**5. Disability amount** – If you will claim the disability amount on your income tax and benefit return by using Form T2201, Disability Tax Credit Certificate, enter \$6,180.

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**6. Spouse or common-law partner amount** – Enter the difference between \$9,134 and the estimated net income of your spouse or common-law partner if **both** of the following conditions apply:

- You are supporting your spouse who lives with you
- Your spouse's or common-law partner's net income for the year will be less than \$9,134

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**7. Amount for an eligible dependant** – Enter the difference between \$9,134 and the estimated net income of the eligible dependant if **all** of the following conditions apply:

- You do **not** have a spouse or common-law partner, or you **have** a spouse or common-law partner who does not live with you and who you are not supporting or being supported by
- The dependant is related to you and lives with you
- The dependant's net income for the year will be less than \$9,134

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**8. Caregiver amount** – Enter \$3,605 if you are taking care of a dependant and **all** of the following conditions apply:

- The dependant is your or your spouse's or common-law partner's parent or grandparent (aged 65 or older) or an **infirm** relative (aged 18 or older)
- The dependant lives with you
- The dependant has a net income of \$12,312 or less for the year

You may enter a partial amount if the dependant's net income for the year will be between \$12,312 and \$15,917. To calculate a partial amount, fill out the line 8 section of Form TD1MB-WS.

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**9. Amount for infirm dependants age 18 or older** – Enter \$3,605 if you are supporting an **infirm** dependant and **all** of the following conditions apply:

- The dependant is related to you or your spouse or common-law partner and lives in Canada
- The dependant is 18 years or older
- The dependant has a net income of \$5,115 or less for the year

You may enter a partial amount if the dependant's net income for the year will be between \$5,115 and \$8,720. To calculate a partial amount, fill out the line 9 section of Form TD1MB-WS. You **cannot** claim an amount for a dependent you claimed on line 8.

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**10. Amounts transferred from your spouse or common-law partner** – If your spouse or common-law partner will not use all of their age amount, pension income amount, tuition and education amounts, or disability amount on their income tax and benefit return, enter the unused amount.

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**11. Amounts transferred from a dependant** – If your dependant will not use all of their disability amount on their income tax and benefit return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of their tuition and education amounts on their income tax and benefit return, enter the unused amount.

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**12. Manitoba Family Tax Benefit** – To calculate this amount, fill out the line 12 section of Form TD1MB-WS.

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**13. TOTAL CLAIM AMOUNT** – Add lines 1 to 12.

Your employer or payer will use this amount to determine the amount of your provincial tax deductions.

**Filling out Form TD1MB**

Fill out this form if you have taxable income in Manitoba and **any** of the following apply:

- you have a new employer or payer, and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration
- you want to change the amounts you previously claimed (for example, the number of your eligible dependants has changed)
- you want to increase the amount of tax deducted at source

Sign and date it, and give it to your employer or payer.

If you do not fill out Form TD1MB, your employer or payer will deduct taxes after allowing the basic personal amount **only**.

**More than one employer or payer at the same time**

If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1MB for 2025, you **cannot** claim them again. If your total income from all sources will be more than the personal tax credits you claimed on another Form TD1MB, check this box, enter "0" on line 13 on the front page and do not fill in lines 2 to 12.

**Total income is less than the total claim amount**

Tick this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 13. Your employer or payer will not deduct tax from your earnings.

**Additional tax to be deducted**

If you want to have more tax deducted at source, fill out section "Additional tax to be deducted" on the federal Form TD1.

**Reduction in tax deductions**

You may ask to have less tax deducted at source if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, Request to Reduce Tax Deductions at Source, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

**Forms and publications**

To get our forms and publications, go to [canada.ca/cra-forms-publications](https://canada.ca/cra-forms-publications) or call 1-800-959-5525.

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at [canada.ca/cra-info-source](https://canada.ca/cra-info-source).

**Certification**

I certify that the information given on this form is correct and complete.

Signature \_\_\_\_\_

Date 2024-12-07

**It is a serious offence to make a false return.**