



## Manitoba Tax

**MB428**  
 T1 General – 2012

 Complete this form, and **attach a copy** to your return. For more information, see the related line in the forms book.

**Step 1 – Manitoba non-refundable tax credits**

	For internal use only	<b>5606</b>			
Basic personal amount	claim \$8,634	<b>5804</b>			<b>1</b>
Age amount (if born in 1947 or earlier) (use provincial worksheet)	(maximum \$3,728)	<b>5808</b>	+		<b>2</b>
Spouse or common-law partner amount					
Base amount	8,634	00			
<b>Minus:</b> his or her net income from page 1 of your return	-				
<b>Result:</b> (if negative, enter "0")	=		▶	<b>5812</b>	<b>3</b>
Amount for an eligible dependant					
Base amount	8,634	00			
<b>Minus:</b> his or her net income from line 236 of his or her return	-				
<b>Result:</b> (if negative, enter "0")	=		▶	<b>5816</b>	<b>4</b>
Amount for infirm dependants age 18 or older (use provincial worksheet)				<b>5820</b>	<b>5</b>
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)				<b>5824</b>	<b>•6</b>
(amount from line 310 of your federal Schedule 1)				<b>5828</b>	<b>•7</b>
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)				<b>5832</b>	<b>•8</b>
(amount from line 317 of your federal Schedule 1)				<b>5829</b>	<b>•9</b>
Fitness amount				<b>5839</b>	<b>10</b>
Children's arts amount (amount from line 370 of your federal Schedule 1)				<b>5841</b>	<b>11</b>
Adoption expenses				<b>5833</b>	<b>12</b>
Pension income amount	(maximum \$1,000)			<b>5836</b>	<b>13</b>
Caregiver amount (use provincial worksheet)				<b>5840</b>	<b>14</b>
Disability amount (for self)	(Claim <b>\$6,180</b> or, if you were under 18 years of age, use the provincial worksheet)			<b>5844</b>	<b>15</b>
Disability amount transferred from a dependant (use provincial worksheet)				<b>5848</b>	<b>16</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)				<b>5852</b>	<b>17</b>
Your tuition and education amounts [ <b>attach</b> Schedule MB(S11)]				<b>5856</b>	<b>18</b>
Tuition and education amounts transferred from a child				<b>5860</b>	<b>19</b>
Amounts transferred from your spouse or common-law partner [ <b>attach</b> Schedule MB(S2)]				<b>5864</b>	<b>20</b>
Family tax benefit ( <b>attach</b> Schedule MB428-A)				<b>6147</b>	<b>21</b>
Medical expenses:					
Amount from line 330 of your federal Schedule 1	<b>5868</b>			<b>22</b>	
Enter \$1,728 or 3% of line 236 of your return, whichever is <b>less</b> .	-			<b>23</b>	
Line 22 minus line 23 (if negative, enter "0")	=			<b>24</b>	
Allowable amount of medical expenses for other dependants (use provincial worksheet)	<b>5872</b>	+		<b>25</b>	
Add lines 24 and 25.	<b>5876</b>	=			<b>26</b>
Add lines 1 to 21, and line 26.				<b>5880</b>	<b>27</b>
Manitoba non-refundable tax credit rate			×	<b>10.8%</b>	<b>28</b>
Multiply line 27 by line 28.				<b>5884</b>	<b>29</b>
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		×	10.8% =		<b>30</b>
Amount from line 347 of your federal Schedule 9		×	17.4% =	+	<b>31</b>
Add lines 30 and 31.	<b>5896</b>	=			<b>32</b>
Add lines 29 and 32.					
Enter this amount on line 45.				<b>Manitoba non-refundable tax credits 6150</b>	<b>33</b>

Go to Step 2 on the next page. ➔

## Step 2 – Manitoba tax on taxable income

Enter your **taxable income** from line 260 of your return.

**34**

Complete the appropriate column depending on the amount on line 34.

Enter the amount from line 34.

	Line 34 is \$31,000 or less	Line 34 is more than \$31,000 but not more than \$67,000	Line 34 is more than \$67,000
<b>35</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>36</b>	– 0 00	– 31,000 00	– 67,000 00
<b>37</b>	=	=	=
<b>38</b>	× 10.8%	× 12.75%	× 17.4%
<b>39</b>	=	=	=
<b>40</b>	+ 0 00	+ 3,348 00	+ 7,938 00
<b>41</b>	=	=	=

Line 35 minus line 36 (cannot be negative)

Multiply line 37 by line 38.

Add lines 39 and 40. **Manitoba tax on taxable income**

Go to Step 3.

Go to Step 3.

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## Step 3 – Manitoba tax

Enter your Manitoba tax on taxable income from line 41.

**42**

Enter your Manitoba tax on split income from Form T1206.

**6151** +   **43**

Add lines 42 and 43.

=   **44**

Enter your Manitoba non-refundable tax credits from line 33.

**45**

Manitoba dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

**6152** +   **46**

Manitoba overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

× 50% = **6153** +   **47**

Manitoba minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 50% = **6154** +   **48**

Add lines 45 to 48.

=   **49**

Line 44 minus line 49 (if negative, enter "0")

=   **50**

Manitoba additional tax for minimum tax purposes

Form T691: Line 108 minus line 111

× 50% =   **51**

Line 50 plus line 51

=   **52**

### Political contribution tax credit

Total Manitoba political contributions made in 2012

**6140**   **53**

Credit calculated for line 54 on the *Provincial Worksheet*

(maximum \$650)   **54**

Line 52 minus line 54 (if negative, enter "0")

=   **55**

Enter your labour-sponsored funds tax credit from Slip T2C (MAN.).

**6080** –   **56**

Line 55 minus line 56 (if negative, enter "0")

=   **57**

Enter the provincial foreign tax credit from Form T2036.

–   **58**

Line 57 minus line 58

=   **59**

Enter your Manitoba community enterprise development tax credit from Form T1256.

(maximum \$9,000) **6085** –   **60**

Line 59 minus line 60 (if negative, enter "0")

=   **61**

Enter your Manitoba small business venture capital tax credit for individuals from Form T1256-1.

(maximum \$45,000) **6092** –   **62**

Line 61 minus line 62 (if negative, enter "0")

=   **63**

Enter the Manitoba mineral exploration tax credit from Form T1241.

**6083** –   **64**

Line 63 minus line 64 (if negative, enter "0")

=   **65**

Enter the Manitoba tuition fee income tax rebate from Form T1005.

**6086** –   **66**

Line 65 minus line 66 (if negative, enter "0")

Enter the result on line 428 of your return.

**Manitoba tax** =   **67**