



## Manitoba Tax

**MB428**  
 T1 General – 2017

 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 \$9,271	<b>5804</b>			<b>1</b>
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i> )	(maximum \$3,728)	<b>5808</b>	+		<b>2</b>
Spouse or common-law partner amount					
Base amount		9,134	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		9,134	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 the <i>Provincial Worksheet</i> )		<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>5839</b>	+		<b>•9</b>
Volunteer firefighters' amount		<b>5830</b>	+		<b>10</b>
Search and rescue volunteers' amount		<b>5845</b>	+		<b>11</b>
Fitness amount		<b>5839</b>	+		<b>12</b>
Children's arts amount		<b>5841</b>	+		<b>13</b>
Adoption expenses		<b>5833</b>	+		<b>14</b>
Pension income amount	(maximum \$1,000)	<b>5836</b>	+		<b>15</b>
Caregiver amount (use the <i>Provincial Worksheet</i> )		<b>5840</b>	+		<b>16</b>
Disability amount (for self) (Claim <b>\$6,180</b> , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)		<b>5844</b>	+		<b>17</b>
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i> )		<b>5848</b>	+		<b>18</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		<b>5852</b>	+		<b>19</b>
Your tuition and education amounts [use and <b>attach</b> Schedule MB(S11)]		<b>5856</b>	+		<b>20</b>
Tuition and education amounts transferred from a child		<b>5860</b>	+		<b>21</b>
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule MB(S2)]		<b>5864</b>	+		<b>22</b>
Family tax benefit ( <b>attach</b> Schedule MB428–A)		<b>6147</b>	+		<b>23</b>
Medical expenses:					
Amount from line 330 of your federal Schedule 1		<b>5868</b>		24	
Enter \$1,728 or 3% of line 236 of your return, whichever is <b>less</b> .		–		25	
Line 24 minus line 25 (if negative, enter "0")		=		26	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i> )		<b>5872</b>	+	27	
Add lines 26 and 27.		<b>5876</b>	=		<b>28</b>
Add lines 1 to 23, and line 28.		<b>5880</b>	=		<b>29</b>
Manitoba non-refundable tax credit rate			×	<b>10.8%</b>	<b>30</b>
Multiply line 29 by line 30.		<b>5884</b>	=		<b>31</b>
Donations and gifts:					
Amount from line 16 of your federal Schedule 9			×	10.8% =	<b>32</b>
Amount from line 17 of your federal Schedule 9			×	17.4% =	<b>33</b>
Add lines 32 and 33.		<b>5896</b>	=		<b>34</b>
Add lines 31 and 34.					
Enter this amount on line 47.		<b>Manitoba non-refundable tax credits</b>	<b>6150</b>	=	<b>35</b>

Continue on the next page.

## Step 2 – Manitoba tax on taxable income

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

36

Complete the appropriate column depending on the amount on line 36.

	Line 36 is \$31,465 or less	Line 36 is more than \$31,465 but not more than \$68,005	Line 36 is more than \$68,005	
Enter the amount from line 36.				37
	– 0.00	– 31,465.00	– 68,005.00	38
Line 37 minus line 38 (cannot be negative)	=	=	=	39
	× 10.8%	× 12.75%	× 17.4%	40
Multiply line 39 by line 40.	=	=	=	41
	+ 0.00	+ 3,398.00	+ 8,057.00	42
Add lines 41 and 42.	=	=	=	43
	<b>Manitoba tax on taxable income</b>			

## Step 3 – Manitoba tax

Enter your Manitoba tax on taxable income from line 43.

44

Enter your Manitoba tax on split income from Form T1206.

6151 + 45

Add lines 44 and 45.

= 46

Enter your Manitoba non-refundable tax credits from line 35.

47

Manitoba dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + 48

Manitoba minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 50% = 6154 + 49

Add lines 47 to 49.

= 50

Line 46 minus line 50 (if negative, enter "0")

= 51

Manitoba additional tax for minimum tax purposes:

Form T691: line 108 minus line 111

× 50% =

+ 52

Line 51 plus line 52

= 53

### Political contribution tax credit

Total Manitoba political contributions made in 2017

6140 54

Credit calculated for line 55 on the *Provincial Worksheet*

(maximum \$650)

– 55

Line 53 minus line 55 (if negative, enter "0")

= 56

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

6080 – 57

Line 56 minus line 57 (if negative, enter "0")

= 58

Enter the provincial foreign tax credit from Form T2036.

– 59

Line 58 minus line 59 (if negative, enter "0")

= 60

Enter your Manitoba community enterprise development tax credit from line 7 of Form T1256.

6085 – 61

Line 60 minus line 61 (if negative, enter "0")

= 62

Enter your Manitoba small business venture capital tax credit for individuals from line 6 of Form T1256-1.

(maximum \$67,500) 6092 – 63

Line 62 minus line 63 (if negative, enter "0")

= 64

Enter the Manitoba employee share purchase tax credit from line 14 of Form T1256-2.

6096 – 65

Line 64 minus line 65 (if negative, enter "0")

= 66

Enter the Manitoba mineral exploration tax credit from Form T1241.

6083 – 67

Line 66 minus line 67 (if negative, enter "0")

= 68

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

6086 – 69

Line 68 minus line 69 (if negative, enter "0")

Enter the result on line 428 of your return.

Manitoba tax = 70

See the privacy notice on your return.