



Manitoba Tax

MB428
 T1 General – 2014

 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 | 5606 | | | |
| Basic personal amount | claim \$9,134 | 5804 | | | 1 |
| Age amount (if born in 1949 or earlier) (use the <i>Provincial Worksheet</i>) | (maximum \$3,728) | 5808 | + | | 2 |
| Spouse or common-law partner amount | | | | | |
| Base amount | 9,134 00 | | | | |
| Minus: his or her net income from page 1 of your return | – | | | | |
| Result: (if negative, enter "0") | = | | ▶ | 5812 + | 3 |
| Amount for an eligible dependant | | | | | |
| Base amount | 9,134 00 | | | | |
| Minus: his or her net income from line 236 of his or her return | – | | | | |
| Result: (if negative, enter "0") | = | | ▶ | 5816 + | 4 |
| Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>) | | 5820 | + | | 5 |
| CPP or QPP contributions: | | | | | |
| (amount from line 308 of your federal Schedule 1) | | 5824 | + | | •6 |
| (amount from line 310 of your federal Schedule 1) | | 5828 | + | | •7 |
| Employment insurance premiums: | | | | | |
| (amount from line 312 of your federal Schedule 1) | | 5832 | + | | •8 |
| (amount from line 317 of your federal Schedule 1) | | 5829 | + | | •9 |
| Fitness amount | | 5839 | + | | 10 |
| Children's arts amount (amount from line 370 of your federal Schedule 1) | | 5841 | + | | 11 |
| Adoption expenses | | 5833 | + | | 12 |
| Pension income amount | (maximum \$1,000) | 5836 | + | | 13 |
| Caregiver amount (use the <i>Provincial Worksheet</i>) | | 5840 | + | | 14 |
| Disability amount (for self) | | | | | |
| (Claim \$6,180 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .) | | 5844 | + | | 15 |
| Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>) | | 5848 | + | | 16 |
| Interest paid on your student loans (amount from line 319 of your federal Schedule 1) | | 5852 | + | | 17 |
| Your tuition and education amounts [use and attach Schedule MB(S11)] | | 5856 | + | | 18 |
| Tuition and education amounts transferred from a child | | 5860 | + | | 19 |
| Amounts transferred from your spouse or common-law partner [use and attach Schedule MB(S2)] | | 5864 | + | | 20 |
| Family tax benefit (attach Schedule MB428–A) | | 6147 | + | | 21 |
| Medical expenses: | | | | | |
| Amount from line 330 of your federal Schedule 1 | 5868 | | | 22 | |
| Enter \$1,728 or 3% of line 236 of your return, whichever is less . | – | | | 23 | |
| Line 22 minus line 23 (if negative, enter "0") | = | | | 24 | |
| Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>) | 5872 | + | | 25 | |
| Add lines 24 and 25. | 5876 | = | ▶ | + | 26 |
| Add lines 1 to 21, and line 26. | | 5880 | = | | 27 |
| Manitoba non-refundable tax credit rate | | | × | 10.8% | 28 |
| Multiply line 27 by line 28. | | 5884 | = | | 29 |
| Donations and gifts: | | | | | |
| Amount from line 345 of your federal Schedule 9 | | × | 10.8% | = | 30 |
| Amount from line 347 of your federal Schedule 9 | | + | 17.4% | = | 31 |
| Add lines 30 and 31. | 5896 | = | ▶ | + | 32 |
| Add lines 29 and 32. | | | | | |
| Enter this amount on line 45. | | Manitoba non-refundable tax credits | 6150 | = | 33 |

Go to Step 2 on the next page. ➔

Step 2 – Manitoba tax on taxable incomeEnter your **taxable income** from line 260 of your return.

34

Complete the appropriate column depending on the amount on 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 |
|--|---|--|----------------------------------|
| Enter the amount from line 34. | 35 | 35 | 35 |
| | – 0.00 | – 31,000.00 | – 67,000.00 |
| Line 35 minus line 36 (cannot be negative) | = | = | = |
| | × 10.8% | × 12.75% | × 17.4% |
| Multiply line 37 by line 38. | = | = | = |
| | + 0.00 | + 3,348.00 | + 7,938.00 |
| Add lines 39 and 40. | Manitoba tax on taxable income | | |
| | = | = | = |
| | 41 | 41 | 41 |
| | Go to step 3. | Go to step 3. | Go to step 3. |

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 2014

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 (if negative, enter "0")

= 59

Enter your Manitoba community enterprise development tax credit from line 9 of 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 line 7 of Form T1256-1.

For shares purchased **before June 12, 2014**, the maximum credit is \$45,000 and for shares purchased **after June 11, 2014**, the maximum credit is \$67,500.

6092 – 62

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

= 63

Enter the Manitoba employee share purchase tax credit from line 12 of Form T1256-2.

6096 – 64

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

= 65

Enter the Manitoba mineral exploration tax credit from Form T1241.

6083 – 66

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

= 67

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

6086 – 68

Line 67 minus line 68 (if negative, enter "0")

Enter the result on line 428 of your return.

Manitoba tax = 69

See the privacy notice on your return.