



# Provincial Amounts Transferred From Your Spouse or Common-Law Partner

**Schedule MB(S2)**  
T1 General – 2014

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below.  
**Attach a copy of this schedule to your return.**

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form MB428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form MB428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

If, at the end of the year, your spouse or common-law partner was not a resident of Manitoba, special rules may apply. For more information, contact the Canada Revenue Agency.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$27,749 or less, enter \$3,728.

Otherwise, enter the amount from line 5808 of his or her Form MB428.

**5902**  **1**

**Pension income amount:**

Enter the amount from line 5836 of his or her Form MB428.

(maximum \$1,000) **5905** +  **2**

**Disability amount:**

Enter the amount from line 5844 of his or her Form MB428.

**5907** +  **3**

**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.

**5909** +  **4**

Add lines 1 to 4.

=  **5**

Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$31,000 or less. If the taxable income is more than \$31,000, enter instead the result of the following calculation: amount from line 42 of his or her Form MB428 divided by 10.8%.

**6**

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5833, 5839, and 5841 of his or her Form MB428, plus line 13 of his or her Schedule MB(S11).

–  **7**

His or her adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

**5912** =

▶ –  **8**

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 5864 of your Form MB428.

**Provincial amounts transferred from  
your spouse or common-law partner**

**9**

See the privacy notice on your return.