



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	5606			
Basic personal amount	claim \$9,271	5804				1
Age amount (if born in 1952 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
Volunteer firefighters' amount		5830	+			10
Search and rescue volunteers' amount		5845	+			11
Fitness amount		5839	+			12
Children's arts amount		5841	+			13
Adoption expenses		5833	+			14
Pension income amount	(maximum \$1,000)	5836	+			15
Caregiver amount (use the <i>Provincial Worksheet</i>)		5840	+			16
Disability amount (for self)						
(Claim \$6,180 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)		5844	+			17
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)		5848	+			18
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852	+			19
Your tuition and education amounts [use and attach Schedule MB(S11)]		5856	+			20
Tuition and education amounts transferred from a child		5860	+			21
Amounts transferred from your spouse or common-law partner [use and attach Schedule MB(S2)]		5864	+			22
Family tax benefit (attach Schedule MB428-A)		6147	+			23
Medical expenses:						
Amount from line 330 of your federal Schedule 1	5868			24		
Enter \$1,728 or 3% of line 236 of your return, whichever is less.	—			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>)	5872	+		27		
Add lines 26 and 27.	5876	=		►	+	28
Add lines 1 to 23, and line 28.		5880	=			29
Manitoba non-refundable tax credit rate			×		10.8%	30
Multiply line 29 by line 30.		5884	=			31
Donations and gifts:						
Amount from line 16 of your federal Schedule 9		×	10.8%	=		32
Amount from line 17 of your federal Schedule 9		×	17.4%	=	+	33
Add lines 32 and 33.	5896	=		►	+	34
Add lines 31 and 34.						
Enter this amount on line 47.	Manitoba non-refundable tax credits	6150	=			35

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
Manitoba tax on taxable income				
Add lines 41 and 42.	=	=	=	43

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")

= 70

Enter the result on line 428 of your return.

Manitoba tax =

See the privacy notice on your return.