



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					
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					
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)		5839	+		•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			×		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.

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
Line 37 minus line 38 (cannot be negative)	=	=	=	38
Multiply line 39 by line 40.	x	x	x	39
	=	=	=	40
	+	+	+	41
	+	+	+	42
Add lines 41 and 42.	=	=	=	43
	Manitoba tax on taxable income			

Step 3 – Manitoba tax

Enter your Manitoba tax on taxable income from line 43.

Enter your Manitoba tax on split income from Form T1206.

Add lines 44 and 45.

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

Manitoba dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Manitoba minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Add lines 47 to 49.

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

Manitoba additional tax for minimum tax purposes:

Form T691: line 108 minus line 111

Line 51 plus line 52

Political contribution tax credit

Total Manitoba political contributions made in 2017

Credit calculated for line 55 on the *Provincial Worksheet*

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

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

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

Enter the provincial foreign tax credit from Form T2036.

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

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

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

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

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

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

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

Enter the Manitoba mineral exploration tax credit from Form T1241.

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

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

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

Enter the result on line 428 of your return.

					44	
		6151	+		45	
			=		46	
					47	
		6152	+		48	
			x 50% =	6154	+	49
			=		50	
			=		51	
			x 50% =		+	52
			=		53	
		6140			54	
			(maximum \$650)		-	55
			=		56	
		6080	-		57	
			=		58	
			-		59	
			=		60	
		6085	-		61	
			=		62	
			(maximum \$67,500)	6092	-	63
			=		64	
		6096	-		65	
			=		66	
		6083	-		67	
			=		68	
		6086	-		69	
			=		70	
			Manitoba tax			

See the privacy notice on your return.