



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	+
Amount for an eligible dependant					3
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	+
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)				5820	+
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)				5824	+
(amount from line 310 of your federal Schedule 1)				5828	+
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)				5832	+
(amount from line 317 of your federal Schedule 1)				5829	+
Fitness amount				5839	+
Children's arts amount (amount from line 370 of your federal Schedule 1)				5841	+
Adoption expenses				5833	+
Pension income amount	(maximum \$1,000)			5836	+
Caregiver amount (use the <i>Provincial Worksheet</i>)				5840	+
Disability amount (for self)					
(Claim \$6,180 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)				5844	+
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)				5848	+
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)				5852	+
Your tuition and education amounts [use and attach Schedule MB(S11)]				5856	+
Tuition and education amounts transferred from a child				5860	+
Amounts transferred from your spouse or common-law partner [use and attach Schedule MB(S2)]				5864	+
Family tax benefit (attach Schedule MB428–A)				6147	+
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	=		►	+
Add lines 1 to 21, and line 26.				5880	=
Manitoba non-refundable tax credit rate				x	10.8%
Multiply line 27 by line 28.				5884	=
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	x 10.8% =			30	
Amount from line 347 of your federal Schedule 9	x 17.4% =	+		31	
Add lines 30 and 31.	5896	=		►	+
Add lines 29 and 32.					
Enter this amount on line 45.				Manitoba non-refundable tax credits	6150

Go to Step 2 on the next page. ➔

Step 2 – Manitoba tax on taxable income

Enter 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
	36	36	36
Line 35 minus line 36 (cannot be negative)	37	37	37
	38	38	38
Multiply line 37 by line 38.	39	39	39
	40	40	40
Manitoba tax on taxable income	41	41	41
Add lines 39 and 40.	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

x 50% = 6153 + 47

Manitoba minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 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

x 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")

= 69

Enter the result on line 428 of your return.

Manitoba tax =

See the privacy notice on your return.