

Complete this form and **attach a copy** to your return. For more information, see the forms book.

## Step 1 – Manitoba non-refundable tax credits

	For internal use only	<b>5606</b>		
Basic personal amount	claim \$8,134	<b>5804</b>		1
Age amount (if born in 1945 or earlier) (use provincial worksheet)	(maximum \$3,728)	<b>5808</b>	+	2
Spouse or common-law partner amount				
Base amount	8,134	00		
<b>Minus:</b> his or her net income from page 1 of your return	-			
<b>Result:</b> (if negative, enter "0")	=		▶ <b>5812</b>	+
<b>3</b>				
Amount for an eligible dependant				
Base amount	8,134	00		
<b>Minus:</b> his or her net income from line 236 of his or her return	-			
<b>Result:</b> (if negative, enter "0")	=		▶ <b>5816</b>	+
<b>4</b>				
Amount for infirm dependants age 18 or older (use provincial worksheet)			▶ <b>5820</b>	+
<b>5</b>				
CPP or QPP contributions:				
(amount from line 308 of your federal Schedule 1)		<b>5824</b>	+	<b>•6</b>
(amount from line 310 of your federal Schedule 1)		<b>5828</b>	+	<b>•7</b>
Employment Insurance premiums:				
(amount from line 312 of your federal Schedule 1)		<b>5832</b>	+	<b>•8</b>
(amount from line 317 of your federal Schedule 1)		<b>5829</b>	+	<b>•9</b>
Children's fitness amount (read line 5838 in the forms book)		<b>5838</b>	+	<b>10</b>
Adoption expenses (read line 5833 in the forms book)		<b>5833</b>	+	<b>11</b>
Pension income amount (maximum \$1,000) (read line 5836 in the forms book)		<b>5836</b>	+	<b>12</b>
Caregiver amount (use provincial worksheet)		<b>5840</b>	+	<b>13</b>
Disability amount (for self) (read line 5844 in the forms book)		<b>5844</b>	+	<b>14</b>
Disability amount transferred from a dependant (use provincial worksheet)		<b>5848</b>	+	<b>15</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		<b>5852</b>	+	<b>16</b>
Your tuition and education amounts [attach Schedule MB(S11)]		<b>5856</b>	+	<b>17</b>
Tuition and education amounts transferred from a child		<b>5860</b>	+	<b>18</b>
Amounts transferred from your spouse or common-law partner [attach Schedule MB(S2)]		<b>5864</b>	+	<b>19</b>
Family tax benefit [attach Schedule MB428-A]		<b>6147</b>	+	<b>20</b>
Medical expenses:				
Amount from line 330 of your federal Schedule 1	<b>5868</b>			<b>21</b>
Enter \$1,728 or 3% of net income from line 236 of your return, whichever is <b>less</b> .	-			<b>22</b>
Line 21 minus line 22 (if negative, enter "0")	=			<b>23</b>
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	<b>5872</b>	+		<b>24</b>
Add lines 23 and 24.	<b>5876</b>	=		<b>25</b>
Add lines 1 through 20, and line 25.		<b>5880</b>	=	<b>▶ 26</b>
Non-refundable tax credit rate			×	<b>10.8%</b> <b>27</b>
Multiply line 26 by line 27.		<b>5884</b>	=	<b>28</b>
Donations and gifts:				
Amount from line 345 of your federal Schedule 9		×	10.8% =	<b>29</b>
Amount from line 347 of your federal Schedule 9		×	17.4% =	<b>30</b>
Add lines 29 and 30.		<b>5896</b>	=	<b>▶ 31</b>
Add lines 28 and 31.				
Enter this amount on line 44.		<b>Manitoba non-refundable tax credits 6150</b>	=	<b>32</b>

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.

33

Use the amount on line 33 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 33 in the applicable column.

Line 34 minus line 35 (cannot be negative)

Multiply line 36 by line 37.

Add lines 38 and 39.

**Manitoba tax on taxable income**

	If line 33 is \$31,000 or less	If line 33 is more than \$31,000 but not more than \$67,000	If line 33 is more than \$67,000
	34	34	34
–	0 00	31,000 00	67,000 00
=	35	35	35
×	10.8%	12.75%	17.4%
=	36	36	36
+	0 00	3,348 00	7,938 00
=	37	37	37
×			
=	38	38	38
+			
=	39	39	39
+			
=	40	40	40
	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 40.

Enter your Manitoba tax on split income from Form T1206.

Add lines 41 and 42.

Enter your Manitoba non-refundable tax credits from line 32.

Manitoba dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Manitoba overseas employment tax credit:

Amount from line 426 of your Schedule 1

Manitoba minimum tax carryover:

Amount from line 427 of your Schedule 1

Add lines 44 through 47

Line 43 minus line 48 (if negative, enter "0")

Manitoba additional tax for minimum tax purposes

Form T691: Line 108 minus line 111

Line 49 plus line 50

### Political contribution tax credit

Manitoba political contributions made in 2010

Credit calculated for line 53 on the *Provincial Worksheet*

Line 51 minus line 53 (if negative, enter "0")

### Labour-sponsored funds tax credit

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

Line 54 minus line 55 (if negative, enter "0").

Enter the provincial foreign tax credit from Form T2036.

Line 56 minus line 57

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

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

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

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

Enter the Manitoba mineral exploration tax credit from Form T1241.

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

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

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

Enter the result on line 428 of your return.

**Manitoba tax**

	41
6151 +	42
=	43
	44
6152 +	45
6153 +	46
6154 +	47
=	48
=	49
+ =	50
=	51
	52
(maximum \$650) –	53
=	54
6080 –	55
=	56
–	57
=	58
(maximum \$9,000) 6085 –	59
=	60
(maximum \$45,000) 6092 –	61
=	62
6083 –	63
=	64
6086 –	65
=	66