



## Manitoba Tax

**MB428**  
 T1 General – 2015

 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 1950 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 (amount from line 370 of your federal Schedule 1)			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 <b>attach</b> 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 <b>attach</b> Schedule MB(S2)]			5864	+		22
Family tax benefit ( <b>attach</b> 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				x	10.8%	30
Multiply line 29 by line 30.			5884	=		31
Donations and gifts:						
Amount from line 345 of your federal Schedule 9		x 10.8% =			32	
Amount from line 347 of your federal Schedule 9		x 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 \$31,000 or less	Line 36 is more than \$31,000 but not more than \$67,000	Line 36 is more than \$67,000	
Enter the amount from line 36.				37
	– 0.00	– 31,000.00	– 67,000.00	38
Line 37 minus line 38 (cannot be negative)	=	=	=	39
	× 10.8%	× 12.75%	× 17.4%	40
	=	=	=	41
Multiply line 39 by line 40.	+ 0.00	+ 3,348.00	+ 7,938.00	42
<b>Manitoba tax on taxable income</b>				
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 overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

× 50% = 6153 + 49

Manitoba minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 50% = 6154 + 50

Add lines 47 to 50.

= 51

Line 46 minus line 51 (if negative, enter "0")

= 52

Manitoba additional tax for minimum tax purposes:

Form T691: line 108 minus line 111

× 50% = 53

Line 52 plus line 53

= 54

### Political contribution tax credit

Total Manitoba political contributions made in 2015

6140 55

Credit calculated for line 56 on the *Provincial Worksheet*

(maximum \$650)

– 56

Line 54 minus line 56 (if negative, enter "0")

= 57

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

6080 – 58

Line 57 minus line 58 (if negative, enter "0")

= 59

Enter the provincial foreign tax credit from Form T2036.

– 60

Line 59 minus line 60 (if negative, enter "0")

= 61

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

6085 – 62

Line 61 minus line 62 (if negative, enter "0")

= 63

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

(maximum \$67,500) 6092 – 64

Line 63 minus line 64 (if negative, enter "0")

= 65

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

6096 – 66

Line 65 minus line 66 (if negative, enter "0")

= 67

Enter the Manitoba mineral exploration tax credit from Form T1241.

6083 – 68

Line 67 minus line 68 (if negative, enter "0")

= 69

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

6086 – 70

Line 69 minus line 70 (if negative, enter "0")

= 71

Enter the result on line 428 of your return.

Manitoba tax

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See the privacy notice on your return.