



Provincial Amounts Transferred from your Spouse or Common-Law Partner

Schedule MB(S2)
2024

Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below.

Attach a copy of this schedule to your paper return.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form MB428.

If your spouse or common-law partner is **not** filing a return, use the amounts that they would enter on their Form MB428 as if they were filing a return, and attach their information slips.

If your spouse or common-law partner was **not** a resident of Manitoba at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Age amount (if your spouse or common-law partner was born in 1959 or earlier):

Enter the amount from line 58080 of their Form MB428.

59020

1

Pension income amount:

Enter the amount from line 58360 of their Form MB428.

(maximum \$1,000)

59050

2

Disability amount:

Enter the amount from line 58440 of their Form MB428.

59070

3

Tuition and education amounts:

Enter the provincial amount designated to you from their forms T2202, TL11A, or TL11C.

59090

4

Add lines 1 to 4.

=

5

Spouse's or common-law partner's taxable income:

Enter the amount from line 26000 of their return on line 6 if it is **\$47,000 or less**.

If it is **more than \$47,000**, enter the result of the following calculation:

Amount from line 8 of their Form MB428 | \div 10.8% = **6**

Amount from line 58040 of their Form MB428 | **7**

Amount from line 28 of their Form MB428 | **8**

Amount from line 58560 of their Form MB428 | **9**

Add lines 7 to 9. | **=** ▶ **-** | **10**

Spouse's or common-law partner's adjusted taxable income:

Line 6 minus line 10 (if negative, enter "0") | **59120** = ▶ | **11**

Line 5 minus line 11 (if negative, enter "0") | **Provincial amounts transferred from your spouse or common-law partner** | **=** | **12**

Enter the amount from line 12 on **line 58640** of your Form MB428.

See the privacy notice on your return.