

## **Manitoba Tax**

Form MB428 2023

Protected B when completed

For more information about this form, go to **canada.ca/mb-tax-info**.

Part A – Manitoba tax on taxable income						
Enter your taxable income from line 26000 of your re	eturn.					1
Use the amount from line 1 to complete the appropria	ate column below.			_		-
	Line 1 is \$36,842 or less		Line 1 is more than \$36,842 but not more than \$79,625		Line 1 is mo	
Amount from line 1						2
	_		_		_	3
Line 2 minus line 3 (cannot be negative)	=		=		=	4
	×		×		×	5
Line 4 multiplied by the percentage from line 5	=		=		=	6
Line 6 plus line 7 Manitoba tax on taxable income	=	- 	=	1	=	7
Enter the amount from line 8 on line 58 and continue	on line 9.			_		
Part B – Manitoba non-refundable tax cre	dits		Internal us	e <b>56060</b>		
Basic personal amount			Claim \$15,000	58040		9
Age amount (if you were born in 1958 or earlier) (use	Worksheet MB428)		(maximum \$3,728	58080	+	10
Spouse or common-law partner amount:  Base amount		_		11		
Your spouse's or common-law partner's net income from line 23600 of their return	)	_	_	12		
Line 11 minus line 12 (if negative, enter "0")		58120	=	<b>•</b>	+	13
Amount for an eligible dependant:  Base amount				14		
Your eligible dependant's net income from line 236	00 of their return		_	15		
Line 14 minus line 15 (if negative, enter "0")		58160	=	▶	+	16
Amount for infirm dependants age 18 or older (use W	orksheet MB428)			58200	+	17
Add lines 9, 10, 13, 16, and 17.				_	=	18
CPP or QPP contributions: Amount from line 30800 of your return		58240		•19		
Amount from line 31000 of your return		58280	+	•20		
Employment insurance premiums: Amount from line 31200 of your return		58300	+	•21		
Amount from line 31217 of your return		58305	+	•22		
Volunteer firefighters' amount		58315	+	23		
Search and rescue volunteers' amount		58316		_ 24		
Fitness amount		58325		25		
Children's arts amount		58326		26		
Adoption expenses		58330	+	_ 27		1
Add lines 19 to 27.			=	_ ▶	+	28
Line 18 plus line 28				_	=	29

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Part B – Manitoba non-refundable tax credits (continued)  Amount from line 29 of the previous page		20
Pension income amount (maximum \$1,000) 58360		30
Caregiver amount (use Worksheet MB428)  58400		_ 31
Add lines 30 to 32.		32
Disability amount for self	=	_ 33
(claim \$6,180 or, if you were under 18 years of age, use Worksheet MB428)  58440	+	34
Disability amount transferred from a dependant (use Worksheet MB428) 58480	+	35
Add lines 33 to 35.	=	36
Interest paid on your student loans (amount from line 31900 of your return) 58520	+	37
Your tuition and education amounts (attach Schedule MB(S11))  58560	+	38
Tuition and education amounts transferred from a child or grandchild 58600	+	39
Amounts transferred from your spouse or common-law partner (attach Schedule MB(S2)) 58640	+	40
Family tax benefit (attach Schedule MB428–A) 61470	+	41
Add lines 36 to 41.	=	42
Medical expenses:		
Amount from line 33099 of your return 58689 43		
Amount from line 23600 of your return 44		
Applicable rate × 45		
Line 44 multiplied by the percentage from line 45 = 46		
Enter whichever is less: \$1,728 or the amount from line 46.		
Line 43 minus line 47 (if negative, enter "0")		
Allowable amount of medical expenses for other dependants (use Worksheet MB428)  58729 + 49		
Line 48 plus line 49	+	50
Line 42 plus line 50 58800	=	51
Manitoba non-refundable tax credits rate	×	52
Line 51 multiplied by the percentage from line 52 58840	=	53
Donations and gifts:	·	
Amount from line 13		
of your federal Schedule 9 × 10.8% = 54		
Amount from line 14 of your federal Schedule 9  x 17.4% = + 55		
Line 54 plus line 55 58969 = ▶	+	56
Line 53 plus line 56 Enter this amount on line 61.  Manitoba non-refundable tax credits 61500	=	57

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Manitoba tax on taxable income from line 8	58
Manitoba tax on split income (complete Form T1206) 61510 +	•59
Line 58 plus line 59	60
Manitoba non-refundable tax credits from line 57	<del></del>
Manitoba dividend tax credit (use Worksheet MB428) 61520 + •62	
Manitoba minimum tax carryover:  Amount from line 40427 of your return  × 50% = 61540 + •63	
Add lines 61 to 63.	64
Line 60 minus line 64 (if negative, enter "0")	65
Manitoba additional tax for minimum tax purposes: Form T691: line 111 minus line 112  x 50% = +	66
Line 65 plus line 66	67
Manitoba political contributions made in 2023 61794	<u> </u>
Manitoba political contribution tax credit (use Worksheet MB428) (maximum \$1,000)	69
Line 67 minus line 69 (if negative, enter "0")	70
Enter your labour-sponsored funds tax credit from Slip T2C (MAN.).	•71
Line 70 minus line 71 (if negative, enter "0")	72
Provincial foreign tax credit (complete Form T2036)	73
Line 72 minus line 73 (if negative, enter "0")	74
Manitoba community enterprise development tax credit (complete Form T1256) 60830 —	•75
Line 74 minus line 75 (if negative, enter "0")	76
Manitoba small business venture capital tax credit for individuals (complete Form T1256-1) (maximum \$120,000) 60850	•77
Line 76 minus line 77 (if negative, enter "0")	78
Manitoba employee share purchase tax credit (complete Form T1256-2) 60860 —	•79
Line 78 minus line 79 (if negative, enter "0")	80
Manitoba mineral exploration tax credit (complete Form T1241) 60920 —	•81
Line 80 minus line 81 (if negative, enter "0") Enter this amount on <b>line 42800</b> of your return.  Manitoba tax	82

See the privacy notice on your return.

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