

Manitoba Tax

Form MB428 2024

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 \$47,000 or less			Line 1 is more than \$47,000 but not more than \$100,000	00 but not		nore 000	
Amount from line 1		_					2
Line 2 minus line 3 (cannot be negative)	=	_	=		=		3
Line 4 multiplied by the percentage from line 5	× =		=		=		5 6
Line 6 plus line 7 Manitoba tax on taxable income	+]	=]	+		8
Enter the amount from line 8 on line 58 and continue	on line 9.						
Part B – Manitoba non-refundable tax cre	dits		Internal use	56060			
Basic personal amount			Claim \$15,780	58040			9
Age amount (if you were born in 1959 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	9	_	_	12			
Line 11 minus line 12 (if negative, enter "0")		58120	=	•	+		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			
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	. .	_ 30
Pension income amount (maximum \$1,000) 5836		_ 31
Caregiver amount (use Worksheet MB428) Add lines 30 to 32.		_ 32
	=	_ 33
Disability amount for self (claim \$6,180 or, if you were under 18 years of age, use Worksheet MB428) 5844	0 +	34
Disability amount transferred from a dependant (use Worksheet MB428) 5848	0 +	35
Add lines 33 to 35.	=	36
Interest paid on your student loans (amount from line 31900 of your return) 5852	0 +	37
Your tuition and education amounts (attach Schedule MB(S11)) 5856	0 +	38
Tuition and education amounts transferred from a child or grandchild 5860	0 +	39
Amounts transferred from your spouse or common-law partner (attach Schedule MB(S2)) 5864	0 +	40
Family tax benefit (attach Schedule MB428–A) 6147	0 +	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		
Applicable rate x 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 5880	0 =	51
Manitoba non-refundable tax credits rate	×	52
Line 51 multiplied by the percentage from line 52 5884	0 =	53
Donations and gifts: Amount from line 13 of your federal Schedule 9 x 10.8% = 54		
Amount from line 14		
		F.0
Line 54 plus line 55	+	56
Line 53 plus line 56 Enter this amount on line 61. Manitoba non-refundable tax credits 6150	0 =	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	
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 1 minus line 2 of Part 7 x 50% = +	66
Line 65 plus line 66	67
Manitoba political contributions made in 2024 61794 68	
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 line 42800 of your return. Manitoba tax	82

See the privacy notice on your return.

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