



Manitoba Tax

Form MB428
2025

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 return.

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$47,000 or less	Line 1 is more than \$47,000 but not more than \$100,000	Line 1 is more than \$100,000	
Amount from line 1				2
Line 2 minus line 3 (cannot be negative)	—	—	—	3
Line 4 multiplied by the percentage from line 5	=	=	=	4
Line 6 plus line 7	x	x	x	5
Manitoba tax on taxable income	=	=	=	6
	+	+	+	7
				8

Enter the amount from line 8 on line 58 and continue at line 9.

Part B – Manitoba non-refundable tax credits

Internal use 56060

Basic personal amount (use Worksheet MB428)

58040

9

Age amount (if you were born in 1960 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 = ► + 13

Amount for an eligible dependant:

Base amount

14

Your eligible dependant's net income from line 23600 of their return

15

Line 14 minus line 15 (if negative, enter "0")

58160 = ► + 16

Amount for infirm dependants age 18 or older (use Worksheet 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

Part B – Manitoba non-refundable tax credits (continued)

Amount from line 29 of the previous page				30
Pension income amount	(maximum \$1,000)	58360	+	31
Caregiver amount (use Worksheet MB428)		58400	+	32
Add lines 30 to 32.		=		33
Disability amount for self (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	x		45	
Line 44 multiplied by the percentage from line 45	=		46	
Enter whichever is less : \$1,728 or the amount from line 46.		-		47
Line 43 minus line 47 (if negative, enter "0")		=		48
Allowable amount of medical expenses for other dependants (use Worksheet MB428)		58729	+	49
Line 48 plus line 49		58769	=	50
Line 42 plus line 50			58800	51
Manitoba non-refundable tax credits rate			x	52
Line 51 multiplied by the percentage from line 52			58840	53
Donations and gifts:				
Amount from line 13 of your federal Schedule 9	x 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

Part C – Manitoba tax

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			61	
Manitoba dividend tax credit (use Worksheet MB428)	61520	+	•62	
Manitoba minimum tax carryover:				
Amount from line 40427 of your return		x 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 2025	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.).	60800	-		•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	-
Line 76 minus line 77 (if negative, enter "0")				77
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.