

## Manitoba Tax

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	<b>5606</b>		
Basic personal amount	<b>claim \$8,384</b>	<b>5804</b>		<b>1</b>
Age amount (if born in 1946 or earlier) (use provincial worksheet)	<b>(maximum \$3,728)</b>	<b>5808</b>	+	<b>2</b>
Spouse or common-law partner amount				
Base amount		<b>8,384</b>	<b>00</b>	
<b>Minus:</b> his or her net income from page 4 [1] of your return		-		

continue on next page 

**Result:** (if negative, enter "0")

---

=		
---	--	--



**5812** + 

--	--

 3

Amount for an eligible dependant

Base amount


---

8,384	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 (use provincial  
dependants age 18 or older worksheet)

---

**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)

---

<b>5832</b>	+			● 8
-------------	---	--	--	-----

(amount from line 317 of your federal  
Schedule 1)

---

<b>5829</b>	+			● 9
-------------	---	--	--	-----

Fitness amount

---

<b>5839</b>	+			10
-------------	---	--	--	----

Children's arts amount (amount from line 370  
of your federal Schedule 1)

---

<b>5841</b>	+			11
-------------	---	--	--	----

Adoption expenses

---

<b>5833</b>	+			12
-------------	---	--	--	----

Pension income amount (maximum \$1,000)

---

<b>5836</b>	+			13
-------------	---	--	--	----

Caregiver  
amount (use provincial worksheet)

---

<b>5840</b>	+			14
-------------	---	--	--	----

Disability amount (for self)

---

<b>5844</b>	+			15
-------------	---	--	--	----

Disability amount transferred (use provincial  
from a dependant worksheet)

---

<b>5848</b>	+			16
-------------	---	--	--	----

continue on next page →

Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	<b>5852</b>	+			<b>17</b>
Your tuition and education amounts	[attach Schedule MB(S11)]	<b>5856</b>	+			<b>18</b>
Tuition and education amounts transferred from a child		<b>5860</b>	+			<b>19</b>
Amounts transferred from your spouse or common-law partner	[attach Schedule MB(S2)]	<b>5864</b>	+			<b>20</b>
Family tax benefit	(attach Schedule MB428-A)	<b>6147</b>	+			<b>21</b>
Medical expenses:						
Amount from line 330 of your federal Schedule 1		<b>5868</b>				<b>22</b>
Enter \$1,728 or 3% of line 236 of your return, whichever is less.			-			<b>23</b>

Line 22 minus line 23  
(if negative, enter "0")

=			24
---	--	--	----

Allowable amount of medical expenses  
for other dependants  
(use provincial worksheet)

<b>5872</b>	+			25
<b>5876</b>	=			

Add lines 24 and 25.

Add lines 1 through 21, and line 26.

	+			26
<b>5880</b>	=			

Manitoba non-refundable tax credit rate

			27
×	<b>10.8%</b>		28
<b>5884</b>	=		29

Multiply line 27 by line 28.

continue on next page →

Donations and gifts:

Amount from line 345 of your federal Schedule 9

<input type="text"/>	<input type="text"/>	× 10.8%	=	<input type="text"/>	<input type="text"/>	30
----------------------	----------------------	---------	---	----------------------	----------------------	----

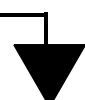
Amount from line 347 of your federal Schedule 9

<input type="text"/>	<input type="text"/>	× 17.4%	=	<input type="text"/>	<input type="text"/>	31
----------------------	----------------------	---------	---	----------------------	----------------------	----

Add lines 30 and 31.

**5896**

+	<input type="text"/>	<input type="text"/>	31
=	<input type="text"/>	<input type="text"/>	



Add lines 29 and 32.

Enter this amount on line 45.

**Manitoba  
non-refundable  
tax credits**

**6150**

+	<input type="text"/>	<input type="text"/>	32
---	----------------------	----------------------	----

=	<input type="text"/>	<input type="text"/>	33
---	----------------------	----------------------	----

**Go to Step 2**

**Step 2 – Manitoba tax on taxable income**

Enter your **taxable income** from line 260 of your return.

<input type="text"/>	<input type="text"/>	34
----------------------	----------------------	----



▶ Complete the appropriate column depending on the amount on line 34. ▶

Line 34 is  
\$31,000 or less

Line 34 is more  
than \$31,000 but  
not more than  
\$67,000

Enter the amount  
from line 34.

---

Line 35 minus line 36  
(cannot be negative)

---

Multiply line 37 by line 38.

---

Add lines 39  
and 40. **Manitoba tax  
on taxable  
income**

---

		35		
-	0 00	36	-	31,000 00

=		37	=	
×	10.8%	38	×	12.75%
=		39	=	
+	0 00	40	+	3,348 00

=		41	=	
---	--	----	---	--

Go to Step 3.

Go to Step 3.

- ▶ Complete the appropriate column depending on the amount on line 34.

Line 34 is  
more than **\$67,000**



Enter the amount  
from line 34.

---

			<b>35</b>
–	<b>67,000</b>	<b>00</b>	<b>36</b>

Line 35 minus line 36  
(cannot be negative)

---

=			<b>37</b>
×	<b>17.4%</b>		<b>38</b>

Multiply line 37 by line 38.

---

=			<b>39</b>
+	<b>7,938</b>	<b>00</b>	<b>40</b>

Add lines 39  
and 40.

---

**Manitoba tax  
on taxable  
income**

=			<b>41</b>
---	--	--	-----------

**Go to Step 3.**

### Step 3 – Manitoba tax

Enter your Manitoba tax on taxable income from line 41.

		<b>42</b>
--	--	-----------

Enter your Manitoba tax on split income from Form T1206.

<b>6151</b>	+		<b>43</b>
-------------	---	--	-----------

Add lines 42 and 43.

=		<b>44</b>
---	--	-----------

Enter your Manitoba non-refundable tax credits from line 33.

		<b>45</b>
--	--	-----------

Manitoba dividend tax credit:

Credit calculated for line 6152 on the "Provincial Worksheet"

<b>6152</b>	+		<b>46</b>
-------------	---	--	-----------

Manitoba overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

		$\times 50\% =$	<b>6153</b>	+		<b>47</b>
--	--	-----------------	-------------	---	--	-----------

continue on next page 

Manitoba minimum tax carryover:

Amount from line 427 of your federal Schedule 1

		× 50% =	
--	--	---------	--

<b>6154</b>	+			● 48
=				

Add lines 45 through 48

---

Line 44 minus line 49 (if negative, enter "0")

---

-			49	
=				50

Manitoba additional tax for minimum tax purposes

Form T691: Line 108 minus line 111

		× 50% =	
--	--	---------	--

+			51	
=				52

Line 50 plus line 51

---

## Political contribution tax credit

Manitoba political contributions made  
in 2011

<b>6140</b>			<b>53</b>
-------------	--	--	-----------

Credit calculated for line 54  
on the "Provincial Worksheet" (maximum \$650)

-			<b>54</b>
---	--	--	-----------

Line 52 minus line 54 (if negative, enter "0")

=			<b>55</b>
---	--	--	-----------

## Labour-sponsored funds tax credit

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

<b>6080</b>	-		<b>56</b>
-------------	---	--	-----------

Line 55 minus line 56 (if negative, enter "0")

=			<b>57</b>
---	--	--	-----------

Enter the provincial foreign tax credit from  
Form T2036.

-			<b>58</b>
---	--	--	-----------

Line 57 minus line 58

=			<b>59</b>
---	--	--	-----------

Enter your Manitoba community enterprise  
development tax credit  
from Form T1256. (maximum \$9,000)

<b>6085</b>	-		<b>60</b>
-------------	---	--	-----------

continue on next page →

Line 59 minus line 60 (if negative, enter "0")	=			<b>61</b>
Enter your Manitoba small business venture capital tax credit for individuals from Form T1256-1. <b>(maximum \$45,000)</b>	<b>6092</b>	–		<b>● 62</b>
Line 61 minus line 62 (if negative, enter "0")	=			<b>63</b>
Enter the Manitoba mineral exploration tax credit from Form T1241.	<b>6083</b>	–		<b>● 64</b>
Line 63 minus line 64 (if negative, enter "0")	=			<b>65</b>
Enter the Manitoba tuition fee income tax rebate from Form T1005.	<b>6086</b>	–		<b>● 66</b>
Line 65 minus line 66 (if negative, enter "0")				
Enter the result on line 428 of your return.	<b>Manitoba tax</b>	=		<b>67</b>

"Privacy Act", Personal Information Bank number CRA PPU 005