

Provincial Worksheet

Use these charts to do some of the calculations you may need to complete Form MB428, "Manitoba Tax".

You can find more information about completing these calculations in the forms book.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

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Line 5808 – Age amount

Maximum amount

3,728	00	1
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Your net income from line 236 of your return

		2
--	--	---

Base amount

– 27,749	00	3
----------	----	---

Line 2 minus line 3 (if negative, enter "0")

=		4
---	--	---

Applicable rate

× 15%		5
-------	--	---

Multiply line 4 by line 5.

=		↓
---	--	---

–		6
---	--	---

Line 1 minus line 6 (if negative, enter "0")

=		7
---	--	---

Enter this amount on line 5808 of Form MB428.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount

8,720	00	1
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Dependant's net income
(line 236 of his or her return)

–		2
---	--	---

Line 1 minus line 2
(if negative, enter "0") **(maximum \$3,605)**

=		3
---	--	---

If you claimed this dependant on line 5816,
enter the amount claimed.

–		4
---	--	---

Allowable amount for this dependant:
Line 3 minus line 4 (if negative, enter "0")

=		5
---	--	---

Enter, on line 5820 of Form MB428, the total amount claimed for **all** dependants.

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Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount

15,917	00	1
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Dependant's net income
(line 236 of his or her return)

–		2
---	--	---

Line 1 minus line 2
(if negative, enter "0") **(maximum \$3,605)**

=		3
---	--	---

If you claimed this dependant on line 5816,
enter the amount claimed.

–		4
---	--	---

Allowable amount for this dependant:
Line 3 minus line 4 (if negative, enter "0")

=		5
---	--	---

Enter, on line 5840 of Form MB428, the total amount claimed for **all** dependants.

Line 5844 – Disability amount (for self)

(**supplement** calculation if you were **under 18 years of age** on December 31, 2011)

Maximum supplement _____

3,605	00	1
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Total of child care and attendant care expenses for you, claimed by you or by another person _____

		2
– 2,112	00	3
=		↓

Base amount _____

Line 2 minus line 3 (if negative, enter "0") _____

–		4
=		5

Line 1 minus line 4 (if negative, enter "0") _____

Enter, on line 5844 of Form MB428, \$6,180 **plus** the amount from line 5 (maximum \$9,785), **unless** you are completing this chart to calculate the amount at line 5848.

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Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount

6,180	00	1
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If the dependant was **under 18 years of age** on December 31, 2011, enter the amount from line 5 of the calculation for line 5844 for the dependant. If the dependant was **18 years of age or older**, enter "0".

+		2
---	--	---

Add lines 1 and 2.

=		3
---	--	---

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form MB428

+		4
---	--	---

Add lines 3 and 4.

=		5
---	--	---

Dependant's taxable income
(line 260 of his or her return)

-		6
---	--	---

Allowable amount for this dependant:

Line 5 minus line 6 (if negative, enter "0").

Enter, on line 5848 of Form MB428, the amount on line 3 or line 7, whichever is **less**.

=		7
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Enter, on line 5848 of Form MB428, the total amount claimed for **all** disabled dependants.

If, at the end of the year, you and your dependant were not residents of the same province or territory, special rules may apply. Call the Canada Revenue Agency to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant	<input type="text"/>	<input type="text"/>	1
Enter \$1,728 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	–	<input type="text"/>	2
Line 1 minus line 2 (if negative, enter "0")	=	<input type="text"/>	3

Enter, on line 5872 of Form MB428, the total amount claimed for **all** other dependants.

continue on next page →

Line 6152 – Manitoba dividend tax credit

Calculate the amount to enter on line 6152 of Form MB428 by completing **one** of the **two** following calculations:

- If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

Line 120 of your return			× 11% =		
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Enter this amount on line 6152 of Form MB428.

- If you entered amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return					1		
Line 180 of your return	–		2	× 1.75% =			4
Line 1 minus line 2	=		3	× 11% =	+		5
Add lines 4 and 5.	=		6				6

Enter this amount on line 6152 of Form MB428.

Line 54 – Manitoba political contribution tax credit

If your total political contributions (line 53 of Form MB428) were **\$1,275 or more**, enter \$650 on line 54 of Form MB428.

Otherwise, complete the appropriate column depending on the amount on line 53. 

	Line 53 is \$400 or less	Line 53 is more than \$400 but not more than \$750
Enter your total contributions.	1	1
	2	2
Line 1 minus line 2 (cannot be negative)	3	3
	4	4
Multiply line 3 by line 4.	5	5
	6	6
Add lines 5 and 6.	7	7

Enter this amount on line 54 of Form MB428.



Otherwise, complete the appropriate column depending on the amount on line 53.

Line 53 is
more than **\$750**

Enter your total contributions.

1		
2	—	750 00

Line 1 minus line 2
(cannot be negative)

3	=	
4	×	33.33%

Multiply line 3 by line 4.

5	=	
6	+	475 00

Add lines 5 and 6.

7	=	
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Enter this amount on line 54 of Form MB428.