

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		claim \$8,384	<b>5804</b>		<b>1</b>
Age amount (if born in 1946 or earlier) (use provincial worksheet)	(maximum \$3,728)	<b>5808</b>	+		<b>2</b>
Spouse or common-law partner amount					
Base amount	8,384	00			
<b>Minus:</b> his or her net income from page 1 of your return	—				
<b>Result:</b> (if negative, enter "0")	=		▶	<b>5812</b>	<b>3</b>
Amount for an eligible dependant					
Base amount	8,384	00			
<b>Minus:</b> his or her net income from line 236 of his or her return	—				
<b>Result:</b> (if negative, enter "0")	=		▶	<b>5816</b>	<b>4</b>
Amount for infirm dependants age 18 or older (use provincial worksheet)			+	<b>5820</b>	<b>5</b>
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			+	<b>5824</b>	<b>•6</b>
(amount from line 310 of your federal Schedule 1)			+	<b>5828</b>	<b>•7</b>
Employment Insurance premiums:					
(amount from line 312 of your federal Schedule 1)			+	<b>5832</b>	<b>•8</b>
(amount from line 317 of your federal Schedule 1)			+	<b>5829</b>	<b>•9</b>
Fitness amount			+	<b>5839</b>	<b>10</b>
Children's arts amount (amount from line 370 of your federal Schedule 1)			+	<b>5841</b>	<b>11</b>
Adoption expenses			+	<b>5833</b>	<b>12</b>
Pension income amount	(maximum \$1,000)		+	<b>5836</b>	<b>13</b>
Caregiver amount (use provincial worksheet)			+	<b>5840</b>	<b>14</b>
Disability amount (for self)			+	<b>5844</b>	<b>15</b>
Disability amount transferred from a dependant (use provincial worksheet)			+	<b>5848</b>	<b>16</b>
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")	=			<b>24</b>	
Allowable amount of medical expenses for other dependants (use provincial worksheet)	<b>5872</b>	+		<b>25</b>	
Add lines 24 and 25.	<b>5876</b>	=		▶	<b>26</b>
Add lines 1 through 21, and line 26.				<b>5880</b>	
Manitoba non-refundable tax credit rate			×	<b>10.8%</b>	<b>28</b>
Multiply line 27 by line 28.				<b>5884</b>	<b>29</b>
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		×	10.8% =		<b>30</b>
Amount from line 347 of your federal Schedule 9		×	17.4% =	+	<b>31</b>
Add lines 30 and 31.				<b>5896</b>	<b>32</b>
Add lines 29 and 32.					
Enter this amount on line 45.				<b>Manitoba non-refundable tax credits 6150</b>	<b>33</b>

Go to Step 2 on the next page. ➔

## Step 2 – Manitoba tax on taxable income

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

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

Line 34 is  
more than \$67,000

Enter the amount from line 34.

35  
— 0 00 36

35  
— 31,000 00 36

35  
— 67,000 00 36

Line 35 minus line 36 (cannot be negative)

= 37  
× 10.8% 38

= 37  
× 12.75% 38

= 37  
× 17.4% 38

Multiply line 37 by line 38.

= 39  
+ 0 00 40

= 39  
+ 3,348 00 40

= 39  
+ 7,938 00 40

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

= 41

= 41

= 41

Go to Step 3.

Go to Step 3.

Go to Step 3.

## Step 3 – Manitoba tax

Enter your Manitoba tax on taxable income from line 41.

42

Enter your Manitoba tax on split income from Form T1206.

6151 + 43

Add lines 42 and 43.

= 44

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

45

Manitoba dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + 46

Manitoba overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

× 50% = 6153 + 47

Manitoba minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 50% = 6154 + 48

Add lines 45 through 48

= 49

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

= 50

Manitoba additional tax for minimum tax purposes

Form T691: Line 108 minus line 111

× 50% = 51

Line 50 plus line 51

= 52

### Political contribution tax credit

Manitoba political contributions made in 2011

6140 53

Credit calculated for line 54 on the *Provincial Worksheet*

(maximum \$650)

— 54

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

= 55

### Labour-sponsored funds tax credit

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

6080 — 56

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

= 57

Enter the provincial foreign tax credit from Form T2036.

— 58

Line 57 minus line 58

= 59

Enter your Manitoba community enterprise development tax credit from Form T1256.

(maximum \$9,000) 6085

— 60

Line 59 minus line 60 (if negative, enter "0")

= 61

Enter your Manitoba small business venture capital tax credit for individuals from Form T1256-1.

(maximum \$45,000) 6092

— 62

Line 61 minus line 62 (if negative, enter "0")

= 63

Enter the Manitoba mineral exploration tax credit from Form T1241.

6083 — 64

Line 63 minus line 64 (if negative, enter "0")

= 65

Enter the Manitoba tuition fee income tax rebate from Form T1005.

6086 — 66

Line 65 minus line 66 (if negative, enter "0")

= 67

Enter the result on line 428 of your return.

**Manitoba tax**

=