

Worksheet MB428

Use this worksheet to calculate the amounts to enter on Form MB428, Manitoba Tax. Keep it for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- \$27,749 or less, enter \$3,728 on line 58080 of your Form MB428
- \$52,602 or more, enter "0" on line 58080 of your Form MB428

Otherwise, complete the calculation below.

Maximum amount				1
Amount from line 23600 of your return		2		_
Income threshold	<u>–</u>	3		
Line 2 minus line 3 (if negative, enter "0")	=	4		
Applicable rate	×	5		
Line 4 multiplied by the percentage from line 5	=	▶		6
Line 1 minus line 6 (if negative, enter "0")			=	<u> </u>

Enter the amount from line 7 on line 58080 of your Form MB428.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount				1
Dependant's net income from line 23600 of their return	_	_	_	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$3,605 per dependant)	=	=	=	_ 3
Amount claimed for this dependant on line 58160 of your Form MB428, if any	_	_	_	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	_ 5
Add the amounts from line 5 for columns 1, 2, and 3 (and	others, if any).			<u> </u>

Enter the total from line 6 on line 58200 of your Form MB428.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount				1
Dependant's net income from line 23600 of their return		_	_	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$3,605 per dependant)	=	=	=	_ 3
Amount claimed for this dependant on line 58160 of your Form MB428, if any	_	_	_	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	— 5
Add the amounts from line 5 for columns 1, 2, and 3 (and	others, if any).			<u> </u>

Enter the total from line 6 on line 58400 of your Form MB428.

Base amount									-
Maximum amount						_	2		
Total child care and attendant care expenses for you claimed by you or another person			3						
Threshold for child and attendant care expenses	_		4						
Line 3 minus line 4 (if negative, enter "0")	=			_			5		
Line 2 minus line 5 (if negative, enter "0")				=				+	(
Line 1 plus line 6				(maximu	n \$9,78	35)	i	=	
Enter the amount from line 7 on line 58440 of your Form Line 58480 – Disability amount transferred		endant							
Complete this calculation for each dependant. If you ha	-		da	nt uso a c	conora	to c	ho	at of paper	
Note: If you and your dependant were not residents of t may apply. For more information, call the Canada	he same prov	ince or terr	rito	ry at the e	nd of t				es
Base amount									-
If the dependant was under 18 years of age on Decem		complete I	line	es 2 to 12.					
If the dependant was 18 years of age or older, enter "C)" on line 6 an		or	n line 7.					
If the dependant was 18 years of age or older , enter "O Maximum amount)" on line 6 an		or	n line 7.			2		
)" on line 6 an		or 3	n line 7.			2		
Maximum amount Total child care and attendant care expenses for this	" on line 6 and		or 3 4	n line 7.			2		
Maximum amount Total child care and attendant care expenses for this dependant claimed by you or another person	" on line 6 and		or 3 4 ▶	n line 7.		_	2		
Maximum amount Total child care and attendant care expenses for this dependant claimed by you or another person Threshold for child and attendant care expenses	" on line 6 and		or 3 4 ▶	in line 7.		_		+	(
Maximum amount Total child care and attendant care expenses for this dependant claimed by you or another person Threshold for child and attendant care expenses Line 3 minus line 4 (if negative, enter "0")	" on line 6 and		or 3 4 ▶					+	<u> </u> '
Maximum amount Total child care and attendant care expenses for this dependant claimed by you or another person Threshold for child and attendant care expenses Line 3 minus line 4 (if negative, enter "0") Line 2 minus line 5 (if negative, enter "0")			3 4 •			35)		+ = +	
Maximum amount Total child care and attendant care expenses for this dependant claimed by you or another person Threshold for child and attendant care expenses Line 3 minus line 4 (if negative, enter "0") Line 2 minus line 5 (if negative, enter "0") Line 1 plus line 6			3 4 •			 			<u> </u>
Maximum amount Total child care and attendant care expenses for this dependant claimed by you or another person Threshold for child and attendant care expenses Line 3 minus line 4 (if negative, enter "0") Line 2 minus line 5 (if negative, enter "0") Line 1 plus line 6 Enter the amount from line 33 of the dependant's Form	 = MB428.		3 4 •			35)		+	<u> </u>
Maximum amount Total child care and attendant care expenses for this dependant claimed by you or another person Threshold for child and attendant care expenses Line 3 minus line 4 (if negative, enter "0") Line 2 minus line 5 (if negative, enter "0") Line 1 plus line 6 Enter the amount from line 33 of the dependant's Form Line 7 plus line 8	 = MB428.		3 4 •					+	
Maximum amount Total child care and attendant care expenses for this dependant claimed by you or another person Threshold for child and attendant care expenses Line 3 minus line 4 (if negative, enter "0") Line 2 minus line 5 (if negative, enter "0") Line 1 plus line 6 Enter the amount from line 33 of the dependant's Form Line 7 plus line 8 Dependant's taxable income from line 26000 of their ret	MB428.		3 4 ▶	_ = (maximui	 			+ = -	
Maximum amount Total child care and attendant care expenses for this dependant claimed by you or another person Threshold for child and attendant care expenses Line 3 minus line 4 (if negative, enter "0") Line 2 minus line 5 (if negative, enter "0") Line 1 plus line 6 Enter the amount from line 33 of the dependant's Form Line 7 plus line 8 Dependant's taxable income from line 26000 of their ret Line 9 minus line 10 (if negative, enter "0") Enter whichever is less:	 = MB428. urn	d continue	3 4 ►	 = (maximum	n \$9,78			+ = -	
Maximum amount Total child care and attendant care expenses for this dependant claimed by you or another person Threshold for child and attendant care expenses Line 3 minus line 4 (if negative, enter "0") Line 2 minus line 5 (if negative, enter "0") Line 1 plus line 6 Enter the amount from line 33 of the dependant's Form Line 7 plus line 8 Dependant's taxable income from line 26000 of their ret Line 9 minus line 10 (if negative, enter "0") Enter whichever is less: amount from line 7 or line 11.	MB428. urn Allowak	ole amoun	3 4 • • • • • • • • • • • • • • • • • • •	 = (maximum or this de	n \$9,78			+ = -	

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter the amount from line 47 of the dependant's Form MB428.	_	_	_	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and	others, if any).			<u> </u>

Enter the total from line 4 on line 58729 of your Form MB428.

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Line 61520 – Manitoba dividend tax cred	ividend tax credit	divid	nitoba	- Ma	1520	_ine 61	l
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Amount from line 12000 of your return		A					
Amount from line 12010 of your return	_	В	×	0.7835%	=		1
Amount A minus amount B	=	c	×	8%	=	+	2
Line 1 plus line 2						=] 3

Enter the amount from line 3 on line 61520 of your Form MB428.

Line 69 - Manitoba political contribution tax credit

If your total political contributions are **more than \$2,325**, enter \$1,000 on line 69 of your Form MB428. **If not**, use the amount from line 61794 of your Form MB428 to complete the appropriate column below.

Line 61794 is	more than \$400 but	Line 61794 is	
\$400 01 less	not more than \$750	more than \$750	
			_ 1
		_	_ 2
=	=	=	_ 3
×	×	×	_ 4
		=	_ 5
+	+	+	_ 6
=	=	=] 7
	Line 61794 is \$400 or less -		Line 61794 is more than \$400 but Line 61794 is

Enter the amount from line 7 on line 69 of your Form MB428.

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