

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 born in 1954 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
- **more than \$27,749 but not more than \$52,602**, complete the calculation below
- **more than \$52,602**, enter "0" on line 58080 of your Form MB428

Maximum amount			1
Amount from line 23600 of your return	—		2
Income threshold	—		3
Line 2 minus line 3 (if negative, enter "0")	=		4
Applicable rate	×		5
Multiply line 4 by line 5.	=		6
Line 1 minus line 6 (if negative, enter "0")	=		7

Enter this amount 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		1		1	
Dependant's net income from line 23600 of their return	—	2	—	2	—	2	
Line 1 minus line 2 (if negative, enter "0") (maximum \$3,605 per dependant)	=	3	=	3	=	3	
Amount claimed for this dependant on line 58160 of your Form MB428, if any	—	4	—	4	—	4	
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5	
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).						=	6

Enter the total 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		1		1	
Dependant's net income from line 23600 of their return	—	2	—	2	—	2	
Line 1 minus line 2 (if negative, enter "0") (maximum \$3,605 per dependant)	=	3	=	3	=	3	
Amount claimed for this dependant on line 58160 of your Form MB428, if any	—	4	—	4	—	4	
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5	
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).						=	6

Enter the total on line 58400 of your Form MB428.

Worksheet MB428 (continued)

Line 58440 – Disability amount (for self)

Complete the following calculation if you were **under 18 years of age** on December 31, 2019:

Base amount						1
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")					=	▶ + 6
Add lines 1 and 6.					(maximum \$9,785)	= 7

Enter this amount on line 58440 of your Form MB428.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. Contact the Canada Revenue Agency to find out how much you can claim.

Base amount						1
If the dependant was under 18 years of age on December 31, 2019, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.						
Maximum amount						2
Total child care and attendant care expenses for this dependant 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")					=	▶ + 6
Add lines 1 and 6.					(maximum \$9,785)	= 7
Total of amounts your dependant can claim on lines 9 to 21 of their Form MB428					+	8
Add lines 7 and 8.					=	9
Dependant's taxable income from line 26000 of their return					-	10
Line 9 minus line 10 (if negative, enter "0")					=	11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, whichever is less					12	

Enter on line 58480 of your Form MB428 the total of allowable amounts claimed for **all** dependants.

Worksheet MB428 (continued)

Line 58729 – Allowable amount of medical expenses for other dependants

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
Medical expenses for other dependant	_____ 1	_____ 1	_____ 1
Enter whichever is less : \$1,728 or 3% of the dependant's net income from line 23600 of their return	_____ 2	_____ 2	_____ 2
Line 1 minus line 2 (if negative, enter "0")	_____ 3	_____ 3	_____ 3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).	_____ 4		

Enter the total on line 58729 of your Form MB428.

Line 61520 – Manitoba dividend tax credit

Calculate the amount to enter on line 61520 of your Form MB428 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return	_____	x	8%	=	_____
---------------------------------------	-------	---	----	---	-------

Enter this amount on line 61520 of your Form MB428.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return	_____ 1				
Amount from line 12010 of your return	_____ 2	x	0.7835%	=	_____ 3
Line 1 minus line 2	_____ 4	x	8%	=	_____ 5
Add lines 3 and 5.	_____				_____ 6

Enter this amount on line 61520 of your Form MB428.

Line 63 – Manitoba political contribution tax credit

If your total political contributions on line 62 of your Form MB428 are **more than \$2,325**, enter \$1,000 on line 63 of your Form MB428. **If not**, use the amount from line 62 to decide which column to complete.

	Line 62 is \$400 or less	Line 62 is more than \$400 but not more than \$750	Line 62 is more than \$750
Enter your total contributions from line 62 of your Form MB428.	_____	_____	_____ 1
Line 1 minus line 2 (cannot be negative)	_____ 2	_____ 2	_____ 2
Multiply line 3 by line 4.	_____ 3	_____ 3	_____ 3
Add lines 5 and 6.	_____ 4	_____ 4	_____ 4
	_____ 5	_____ 5	_____ 5
	_____ 6	_____ 6	_____ 6
	_____ 7	_____ 7	_____ 7

Enter this amount on line 63 of your Form MB428.