



Manitoba Tax

MB428
T1 General – 2002

Complete this form and **attach a copy** of it to your return. For details, see pages 1 to 3 in the forms book.

Step 1 – Manitoba tax on taxable income

Enter your **taxable income** from line 260 of your return _____ **1**

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 1 in the applicable column _____

Line 2 minus line 3 (cannot be negative) _____

Multiply line 4 by line 5 _____

Add lines 6 and 7 **Manitoba tax on taxable income** _____

If line 1 is \$30,544 or less		If line 1 is more than \$30,544, but not more than \$65,000		If line 1 is more than \$65,000	
2		2		2	
3	0 00	3	30,544 00	3	65,000 00
4		4		4	
5	10.9%	5	15.4%	5	17.4%
6		6		6	
7	0 00	7	3,329 00	7	8,635 00
8		8		8	
Go to Step 2		Go to Step 2		Go to Step 2	

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Step 2 – Manitoba non-refundable tax credits

Enter the amount from line 335 of your Schedule 1 _____

Donations and gifts:

Amount from line 345 of your Schedule 9 _____

Amount from line 347 of your Schedule 9 _____

Add lines 9, 10, and 11 _____

	x 10.9% =	9
	x 10.9% =	10
	x 17.4% =	11
Manitoba non-refundable tax credits 6150 =		12
		Go to step 3

Step 3 – Manitoba tax

Enter your Manitoba tax on taxable income from line 8 _____ **13**

Enter your Manitoba tax on split income from Form T1206 **6151** + _____ **14**

Add lines 13 and 14 _____ **15**

Enter your Manitoba non-refundable tax credits from line 12 _____ **16**

Manitoba dividend tax credit:

Amount from line 120 of your return _____ x 5% = **6152** + _____ **17**

Manitoba overseas employment tax credit:

Amount from line 426 on your Schedule 1 _____ x 50% = **6153** + _____ **18**

Manitoba minimum tax carry-over:

Amount from line 427 on your Schedule 1 _____ x 50% = **6154** + _____ **19**

Add lines 16 through 19 _____

Line 15 minus line 20 (if negative, enter "0"). Enter this amount on line 21 on the back. _____

20
21

Continue on
the back ➡

Step 3 – Manitoba tax (continued)

Enter the amount from line 21 on the front of this form

21

Manitoba family tax reduction (see page 1 in the forms book)

Basic reduction		225	00	22
Basic reduction for dependent spouse or common-law partner	claim \$225	+		23
Reduction for an eligible dependant claimed on line 305 of your Schedule 1	claim \$225	+		24
Age reduction for self	claim \$225	+		25
Age reduction for spouse or common-law partner	claim \$225	6070	+	26
Disability reduction for spouse or common-law partner	claim \$300	6071	+	27
Disability reduction for self or for a dependant other than your spouse or common law partner	Number of disability claims 6072	×	\$300 =	28
Reduction for disabled dependants born in 1984 or earlier	Number of disabled dependants 6074	×	\$300 =	29
Reduction for dependent children born in 1984 or later	(Complete the chart below) Number of dependent children 6076	×	\$300 =	30
Add lines 22 through 30		=		31
Enter your net income from line 236 of your return		×	1% =	32
Line 31 minus line 32 (if negative, enter "0")	Manitoba family tax reduction	=		33
Line 21 minus line 33 (if negative, enter "0")		=		34
Manitoba additional tax for minimum tax purposes from Form T1219		+		35
Add lines 34 and 35		=		36

Political contribution tax credit

Manitoba political contributions made in 2002	6140	37
Credit calculated on page 2 of the forms book	(maximum \$500)	38
Line 36 minus line 38 (if negative, enter "0")		39

Labour-sponsored funds tax credit

Enter your labour-sponsored funds tax credit from Slip T2C (MAN.) (maximum \$750) 6080 • 40

Equity tax credit

Enter your equity tax credit from Slip T2ETC (MAN.)	(maximum \$1,500)	6081	+	41
Add lines 40 and 41		=		42
Line 39 minus line 42 (if negative, enter "0")		=		43
Enter the provincial foreign tax credit from Form T2036				44
Line 43 minus line 44 (if negative, enter "0")				45
Enter the Manitoba mineral exploration tax credit from Form T1241		6083		46
Line 45 minus line 46 (if negative, enter "0"). Enter the result on line 428 of your return.	Manitoba tax	=		47

Details of dependent children born in 1984 or later

Child's name	Relationship to you	Child's date of birth			Social insurance number (if available)
		Year	Month	Day	