

Part 4 – Provincial tax (multiple jurisdictions)

Section MB428MJ, Manitoba tax

Complete this section if you have income allocated to Manitoba in column 4 of the chart in Part 1 of this form.

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

		1
--	--	---

Complete the appropriate column depending on the amount on line 1.

Enter the amount from line 1

	Line 1 is \$31,000 or less	Line 1 is more than \$31,000 but not more than \$67,000	Line 1 is more than \$67,000	
				2
–	0,00	31,000,00	67,000,00	3
=				4
x	10.8%	12.75%	17.4%	5
=				6
+	0,00	3,348,00	7,938,00	7
=				8

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

Enter your Manitoba tax on taxable income from line 8.

		9
--	--	---

Enter your Manitoba tax on split income from Form T1206.

+		10
---	--	----

Add lines 9 and 10.

=		11
---	--	----

Enter your Manitoba non-refundable tax credits from line D in the Manitoba column in Part 3 of this form.

Residents of Manitoba only: Manitoba dividend tax credit

Credit calculated for line 13 on the *Manitoba Worksheet (MJ)*

		12
--	--	----

Residents of Manitoba only: Manitoba overseas employment tax credit

Amount from line 426 of your federal Schedule 1 x 50% =

+		13
---	--	----

Manitoba minimum tax carryover:

Amount from line 427 of your federal Schedule 1 x 50% =

+		14
---	--	----

Add lines 12 through 15.

+		15
---	--	----

Line 11 minus line 16 (if negative, enter "0")

–		16
---	--	----

Manitoba additional tax for minimum tax purposes

Form T691: Line 108 minus line 111 x 50% =

=		17
---	--	----

Add lines 17 and 18.

+		18
---	--	----

Percentage of income allocated to Manitoba from column 5 of the chart in Part 1 of this form

=		19
---	--	----

Multiply line 19 by the percentage on line 20.

x	%	20
---	---	----

If you were **not a resident of Manitoba**, enter the amount from line 21 on line 28 below, and continue on line 29.

Adjustments for residents of Manitoba

Total of Manitoba fitness amount from line 5839,
Manitoba children's arts amount from line 5841,
Manitoba adoption expenses from line 5833, and
Manitoba pension income amount from line 5836
in the Manitoba column in Part 3 of this form x 10.8% =

=		21
---	--	----

Manitoba dividend tax credit from line 13 in this section

+		22
---	--	----

Manitoba overseas employment tax credit from line 14 in this section

+		23
---	--	----

Add lines 22, 23, and 24.

+		24
---	--	----

Percentage of income not allocated to Manitoba: 100% **minus** percentage on line 20

=		25
---	--	----

Multiply line 25 by the percentage calculated on line 26.

x	%	26
---	---	----

Lines 21 minus line 27 (if negative, enter "0")

=		27
---	--	----

Adjusted Manitoba income tax

–		28
---	--	----

=		28
---	--	----

Continue on the next page. ➔

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed
T2203 – 2014

Section MB428MJ, Manitoba tax (continued)

Enter the amount from line 28 on the previous page. 29

Manitoba political contribution tax credit

Total Manitoba political contributions made in 2014	6140			30
Credit calculated for line 31 on the <i>Manitoba Worksheet (MJ)</i>				–
				(maximum \$650)
Line 29 minus line 31 (if negative, enter "0")				=
				31
				=
				32

Labour-sponsored funds tax credit

Enter your labour-sponsored funds tax credit from Slip T2C (MAN.).	6080			•33
Line 32 minus line 33 (if negative, enter "0")				=
Residents of Manitoba only: Enter the provincial foreign tax credit from Form T2036.				–
Line 34 minus line 35 (if negative, enter "0")				=
				35
				=
				36
Enter your Manitoba community enterprise development tax credit from line 9 of Form T1256.	(maximum \$9,000) 6085			•37
Line 36 minus line 37 (if negative, enter "0")				=
				38
Enter your Manitoba small business venture capital tax credit for individuals from line 7 of Form T1256-1. For shares purchased before June 12, 2014 , the maximum credit is \$45,000 and for shares purchased after June 11, 2014 , the maximum credit is \$67,500.				
	6092			•39
Line 38 minus line 39 (if negative, enter "0")				=
				40
Enter the Manitoba employee share purchase tax credit from line 12 of Form T1256-2.	6096			•41
Line 40 minus line 41 (if negative, enter "0")				=
				42
Enter the Manitoba mineral exploration tax credit from Form T1241.	6083			•43
Line 42 minus line 43 (if negative, enter "0")				=
				44
Residents of Manitoba only:				
Enter the Manitoba tuition fee income tax rebate from Form T1005.	6086			•45
Line 44 minus line 45 (if negative, enter "0")				=
Enter the result on line 6 in Part 5 of this form.				
	Manitoba tax			46

See the privacy notice on your return.

Information About Schedule MB428–A MJ, Manitoba Family Tax Benefit

Line 1 – Basic amount

Claim \$2,065.

Line 2 – Basic amount for dependent spouse or common-law partner

Claim \$2,065 if you claimed the spouse or common-law partner amount on line 5812 in the Manitoba column in Part 3.

Line 3 – Amount for an eligible dependant

Claim \$2,065 if you claimed the amount for an eligible dependant on line 5816 in the Manitoba column in Part 3.

Line 4 – Age amount for self

Claim \$2,065 if you were 65 years of age or older at the end of the year.

Line 5 – Age amount for spouse or common-law partner

Claim \$2,065 if you claimed a transfer of your spouse's or common-law partner's age amount on line 1 of your Schedule MB(S2)MJ **and** the amount on line 1 is **more** than the amount on line 8 of that schedule.

Line 6 – Disability amount for spouse or common-law partner

Claim \$2,752 if you claimed a transfer of your spouse's or common-law partner's disability amount on line 3 of your Schedule MB(S2)MJ **and** the amount on line 9 is **more** than the amount on line 4 of that schedule.

Line 7 – Disability amount for self or for a dependant other than your spouse or common-law partner

Enter beside box 6072 the number of disability claims you are making.

Claim \$2,752 for each of the following:

- the disability amount you claimed on line 5844 in the Manitoba column in Part 3; and
- each disability amount claimed on line 5848 in the Manitoba column in Part 3 of your Form T2203 or your spouse's or common-law partner's Form MB428.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount for a dependant.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5848 for the same dependant, you must agree on who will claim the amount on line 7 for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

Line 8 – Amount for disabled dependants born in 1996 or earlier

Enter beside box 6074 the number of disabled dependants you are claiming. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3.

Claim \$2,752 for each disabled dependant 18 years of age or older for whom an amount was claimed on line 5820 in the Manitoba column in Part 3 of your Form T2203 or your spouse's or common-law partner's Form MB428.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5820 for the same dependant, you must agree on who will claim the amount on line 8 for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

Line 9 – Amount for dependent children born in 1996 or later

Enter beside box 6076 the number of dependent children you have. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3 or the amount for disabled dependants on line 8.

Claim \$2,752 for **each** child who was 18 years of age or younger on December 31, 2014, and for whom **all** of the following apply:

- you are the parent of the child;
- the child was a resident of Canada and lived with you in 2014;
- no one else is claiming this amount for the child;
- no one is claiming, for the child, an amount for a spouse or common-law partner (line 5812), for an eligible dependant (line 5816), or for infirm dependants age 18 or older (line 5820) on their Form MB428 or in the Manitoba column in Part 3; and
- no one (such as a foster parent) has received a special allowance under the *Children's Special Allowances Act* for the child.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount.

If you and a supporting individual other than your spouse or common-law partner can claim this amount for the same dependant, you must agree on who will claim the amount on line 9. If you cannot agree, only the individual with the higher net income can claim the amount.

Please give details of your dependent children born in 1996 or later in the chart on Schedule MB428–A MJ, *Manitoba Family Tax Benefit* in Part 4.

Manitoba Family Tax Benefit

Complete this schedule to **claim** the family tax benefit. **Attach a copy of this schedule to your return.**

Basic amount			2,065.00	1
Basic amount for dependent spouse or common-law partner	claim \$2,065	+		2
Amount for an eligible dependant claimed on line 5816 in Part 3 of Form T2203	claim \$2,065	+		3
Age amount for self	claim \$2,065	+		4
Age amount for spouse or common-law partner	claim \$2,065	6070 +		5
Disability amount for spouse or common-law partner	claim \$2,752	6071 +		6
Disability amount for self or for a dependant other than your spouse or common-law partner	Number of disability claims 6072 × \$2,752 =	+		7
Amount for disabled dependants born in 1996 or earlier	Number of disabled dependants 6074 × \$2,752 =	+		8
Amount for dependent children born in 1996 or later (complete the chart below)	Number of dependent children 6076 × \$2,752 =	+		9
Add lines 1 to 9.		=		10
Enter your net income from line 236 of your return.		× 9% =		11
Line 10 minus line 11 (if negative, enter "0").				
Enter this amount on line 6147 in the Manitoba column in Part 3 of Form T2203.	Family tax benefit	=		12

Details of dependent children born in 1996 or later (If you need more space, attach a separate sheet of paper.)

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

See the privacy notice on your return.

Manitoba Amounts Transferred From Your Spouse or Common-Law Partner

If, at the end of the year, your spouse or common-law partner was **a resident of Manitoba**, complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below.

If he or she was **not a resident of Manitoba** at the end of the year, complete Form MB428 or MB428MJ and this schedule for him or her as if he or she was a resident of Manitoba.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form MB428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form MB428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$27,749 or less, enter \$3,728.

Otherwise, enter the amount from line 5808 of his or her Form MB428.

		1
--	--	----------

Pension income amount:

Enter the amount from line 5836 of his or her Form MB428.

(maximum \$1,000)

	+	2
--	---	----------

Disability amount:

Enter the amount from line 5844 of his or her Form MB428.

	+	3
--	---	----------

Tuition and education amounts: Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Manitoba, complete Schedule MB(S11)MJ to determine the amount to enter on this line.

	+	4
--	---	----------

Add lines 1 to 4.

	=	5
--	---	----------

Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$31,000 or less. If the taxable income is more than \$31,000, enter instead the result of the following calculation: amount from line 42 of his or her Form MB428 divided by 10.8%.

		6
--	--	----------

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5833, 5839, and 5841 of his or her Form MB428, plus line 13 of his or her Schedule MB(S11).

-		7
---	--	----------

His or her adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

=		8
---	--	----------

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on line 5864 in the Manitoba column in Part 3 of Form T2203.

**Manitoba amounts transferred from
your spouse or common-law partner**

	-	8
	=	9

See the privacy notice on your return.

Manitoba Tuition and Education Amounts

If you were a **student** who was a **resident of Manitoba**, complete the regular Schedule MB(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

If you were a **student** who was **not a resident of Manitoba** but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Manitoba tuition and education amounts to claim on line 5856 in the Manitoba column in Part 3 of Form T2203.

If you are the **individual** designated by a student who was not a resident of Manitoba at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 16 on behalf of each student as if he or she were a resident of Manitoba.

Do not attach the schedules (S11) or (S11)MJ to your return.

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment				1
Eligible tuition fees paid for 2014				2
Education amount for 2014: Use columns B and C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 12 months).				
Enter the number of months from column B (do not include any month that is also included in column C).	$\times \$120 =$	+		3
Enter the number of months from column C .	$\times \$400 =$	+		4
Add lines 2, 3, and 4.	Total 2014 tuition and education amounts	=		5
Add lines 1 and 5.	Total available tuition and education amounts	=	+	6
As the student, enter the amount of your taxable income from line 260 of your return if it is \$31,000 or less. If your taxable income is more than \$31,000, enter instead the result of the following calculation: amount from line 9 of section MB428MJ in Part 4 of your Form T2203 divided by 10.8%.				7
Total of lines 5804 to 5848 in the Manitoba column in Part 3 of Form T2203	-			8
Line 7 minus line 8 (if negative, enter "0")	=			9
Unused Manitoba tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is less .	-		▶	10
Line 9 minus line 10	=			11
2014 tuition and education amounts claimed for 2014 Enter the amount from line 5 or line 11, whichever is less .			+	12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Manitoba column in Part 3 of Form T2203.	Manitoba tuition and education amounts claimed by the student for 2014	=		13

Complete lines 14 to 18 only if you are the individual designated to claim the student's unused amounts.

Enter the amount from line 5. (maximum \$5,000)				14
Amount from line 12	-			15
Line 14 minus line 15 (if negative, enter "0")	=			16
Enter the amount from line 19 of the student's Schedule (S11) for his or her province or territory of residence (read notes below).				17
Enter on this line, and on line 5860 in the Manitoba column in Part 3 of your Form T2203, or on line 4 of your Schedule MB(S2)MJ, the amount transferred (cannot be more than line 16 or line 17, whichever is less).				18

Notes: For a student residing in Quebec, use line 23 from his or her federal Schedule 11.
For a student residing in Yukon, use line 23 from his or her Schedule YT(S11).
For a student residing in Nunavut, use line 23 from his or her Schedule NU(S11).

Manitoba Worksheet (MJ)

Protected B when completed
T2203 – 2014

Use these charts to do some of the calculations you may need to complete the Manitoba column in Part 3 and Section MB428MJ, *Manitoba tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount			3,728 00	1
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	x 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 in the Manitoba column.

Line 5812 – Spouse or common-law partner amount

Base amount			9,134 00	1
Spouse's or common-law partner's net income (page 1 of your return)				2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5812 in the Manitoba column.

Line 5816 – Amount for an eligible dependant

Base amount			9,134 00	1
Dependant's net income (line 236 of his or her return)				2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5816 in the Manitoba column.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			8,720 00	1
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 in the Manitoba column, enter the amount claimed.				4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5820 in the Manitoba column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			15,917 00	1
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 in the Manitoba column, enter the amount claimed.				4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5840 in the Manitoba column, the total amount claimed for **all** dependants.

Manitoba Worksheet (MJ) (continued)

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2014)	6,180	00	1
Supplement calculation if you were under 18 years of age on December 31, 2014			
Maximum supplement	3,605	00	2
Total of child care and attendant care expenses for you, claimed by you or by another person			
Base amount	–	2,112	00 3
Line 3 minus line 4 (if negative, enter "0")	=		4
Line 2 minus line 5 (if negative, enter "0")	=		5
Add lines 1 and 6.			6
			7

Enter this amount on line 5844 in the Manitoba column (maximum \$9,785), **unless** you are completing this chart to calculate the amount at line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Manitoba at the end of the year, Form MB428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a resident of Manitoba at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.			1
Total of amounts your dependant can claim on lines 1 to 14 of his or her Form MB428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (line 260 of his or her return)	–		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less .			6

Enter, on line 5848 in the Manitoba column, the total amount claimed for **all** disabled dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,728 or 3% of line 236 of your return, whichever is less .	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the Manitoba column.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

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

Enter, on line 5872 in the Manitoba column, the total amount claimed for **all** other dependants.

Manitoba Worksheet (MJ) (continued)

Line 13 – Manitoba dividend tax credit

Calculate the amount to enter on line 13 in Section MB428MJ 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		x	8%	=		
-------------------------	--	---	----	---	--	--

Enter this amount on line 13 in Section MB428MJ.

- 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	x	0.83%	=		4
Line 1 minus line 2	=	3	x	8%	=	+	5
Add lines 4 and 5.						=	6

Enter this amount on line 13 in Section MB428MJ.

Line 31 – Manitoba political contribution tax credit

If your total political contributions (line 30 in Section MB428MJ) were **more than \$1,275**, enter \$650 on line 31 in Section MB428MJ.

Otherwise, complete the appropriate column depending on the amount on line 30.

	Line 30 is \$400 or less	Line 30 is more than \$400 but not more than \$750	Line 30 is more than \$750	
Enter your total contributions.	-	-	-	1
	0.00	400.00	750.00	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	75%	50%	33.33%	4
Multiply line 3 by line 4.	=	=	=	5
	0.00	300.00	475.00	6
Add lines 5 and 6.	=	=	=	7

Enter this amount on line 31 in Section MB428MJ.