Complete this section if you have income allocated to Manitoba in column 4 in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return.  

Use the amount from line 1 to decide which column to complete.

<table>
<thead>
<tr>
<th>Amount from line 1</th>
<th>Line 1 is $32,670 or less</th>
<th>Line 1 is more than $32,670 but not more than $70,610</th>
<th>Line 1 is more than $70,610</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$32,670.00</td>
<td>0.00</td>
<td>70,610.00</td>
</tr>
<tr>
<td>Line 2 minus line 3 (cannot be negative)</td>
<td>= 00</td>
<td>= 32,670.00</td>
<td>= 70,610.00</td>
</tr>
<tr>
<td>Multiply line 4 by line 5.</td>
<td>$x \times 10.8%$</td>
<td>$x \times 12.75%$</td>
<td>$x \times 17.4%$</td>
</tr>
<tr>
<td>Add lines 6 and 7.</td>
<td>Manitoba tax on taxable income</td>
<td>=</td>
<td>=</td>
</tr>
</tbody>
</table>

Enter your Manitoba tax on taxable income from line 8.  

Enter your Manitoba tax on split income from Form T1206.  

Add lines 9 and 10.

Enter your Manitoba non-refundable tax credits from line D in the MB column in Part 3 of your Form T2203.  

Residents of Manitoba only:  
**Manitoba dividend tax credit**  
Credit calculated for line 13 on Worksheet MB428MJ  
Add lines 12 to 14.  

Add lines 15 and 16.  

**Manitoba additional tax for minimum tax purposes**  
Form T691: Line 111 minus line 114  
Multiply line 17 by the percentage on line 19.  
If you were not a resident of Manitoba, enter the amount from line 20 on line 26 below, and continue on line 27.

**Adjustments for residents of Manitoba**  
Total of amounts from lines 58315, 58316, 58325, 58326, 58330, 58360 in the MB column in Part 3 of Form T2203  
Multiply line 20 by the percentage on line 19.  
Multiply line 23 by the percentage on line 24.  

---

(Ce formulaire est disponible en français.)
# Part 4 – Provincial tax (multiple jurisdictions)

## Manitoba Tax (continued)

Enter the amount from line 26 on the previous page.  

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Manitoba political contribution tax credit</strong></td>
<td></td>
</tr>
<tr>
<td>Total Manitoba political contributions made in 2019</td>
<td>61794</td>
</tr>
<tr>
<td>Credit calculated on Worksheet MB428MJ for line 29</td>
<td>-</td>
</tr>
<tr>
<td>Line 27 minus line 29 (if negative, enter &quot;0&quot;)</td>
<td>=</td>
</tr>
</tbody>
</table>

| **Labour-sponsored funds tax credit**                            |        |
| Enter your labour-sponsored funds tax credit from Slip T2C (MAN.) |        |
| Line 30 minus line 31 (if negative, enter "0")                  | =      |
| Residents of Manitoba only:                                     |        |
| Enter the provincial foreign tax credit from Form T2036.        | -      |
| Line 32 minus line 33 (if negative, enter "0")                  | =      |
| Enter your Manitoba community enterprise development tax credit from line 7 of Form T1256. | 60830 |
| Line 34 minus line 35 (if negative, enter "0")                  | =      |
| Enter your Manitoba small business venture capital tax credit for individuals from line 6 of Form T1256-1. | (maximum $67,500) 60850 |
| Line 36 minus line 37 (if negative, enter "0")                  | =      |
| Enter the Manitoba employee share purchase tax credit from line 14 of Form T1256-2. | 60860 |
| Line 38 minus line 39 (if negative, enter "0")                  | =      |
| Enter the Manitoba mineral exploration tax credit from Form T1241. | 60920 |
| Line 40 minus line 41 (if negative, enter "0")                  | =      |
| Enter the result on **line 6** in Part 5 of Form T2203.         |        |

See the privacy notice on your return.
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 58120 in the MB 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 58160 in the MB column in Part 3.

Line 4 – Age amount for self if you were 65 years of age or older
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 who is 65 years of age or older
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.

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.

Line 7 – Disability amount for self or for a dependant other than your spouse or common-law partner
Enter on line 60720 the number of disability claims you are making.
Claim $2,752 for each of the following:
- the disability amount you claimed on line 58440 in the MB column in Part 3
- each disability amount claimed on line 58480 in the MB 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 58480 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 2001 or earlier
Enter on line 60740 the number of disabled dependants you are claiming. Do not include any dependant you claimed the amount for an eligible dependant for on line 3.
Claim $2,752 for each disabled dependant 18 years of age or older you (or your spouse or common-law partner) claimed an amount for on line 58200 in the MB 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 58200 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 2001 or later
Enter on line 60760 the number of dependent children you have. Do not include any dependant you claimed the amount for an eligible dependant on line 3, or the amount for disabled dependants for on line 8.
Claim $2,752 for each child who was 18 years of age or younger on December 31, 2019, if all of the following conditions apply:
- You are the parent of the child.
- The child was a resident of Canada and lived with you in 2019.
- No one else is claiming this amount for the child.
- No one is claiming an amount for a spouse or common-law partner (line 58120), an amount for an eligible dependant (line 58160), or an amount for infirm dependants age 18 or older (line 58200) for the child on their Form MB428 or in the MB column in Part 3.
- 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.

Complete the chart for "Details of dependent children born in 2001 or later" on Schedule MB428–A MJ, Manitoba Family Tax Benefit in Part 4.
Complete this schedule to claim the family tax benefit. **Attach a copy of this schedule to your return.**

### Basic amount

- **Basic amount for dependent spouse or common-law partner**: Claim $2,065 +

- **Amount for an eligible dependant claimed on line 58160 in Part 3 of your Form T2203**: Claim $2,065 +

- **Age amount for self if you were 65 years or older**: Claim $2,065 +

- **Age amount for spouse or common-law partner who is 65 years of age or older**: Claim $2,065 60700 +

- **Disability amount for spouse or common-law partner**: Claim $2,752 60710 +

### Disability amount for self or for a dependant other than your spouse or common-law partner

- **Number of disability claims**: 60720 × $2,752 = +

### Amount for disabled dependants born in 2001 or earlier

- **Number of disabled dependants**: 60740 × $2,752 = +

### Amount for dependent children born in 2001 or later (complete the chart below)

- **Number of dependent children**: 60760 × $2,752 = +

### Details of dependent children born in 2001 or later

(If you need more space, attach a separate sheet of paper.)

<table>
<thead>
<tr>
<th>Child's name</th>
<th>Relationship to you</th>
<th>Date of birth</th>
<th>Social insurance number (if available)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Year</td>
<td>Month</td>
</tr>
</tbody>
</table>

### Add lines 1 to 9.

- Enter your net income from line 23600 of your return. × 9% = –

### Line 10 minus line 11 (if negative, enter "0").

Enter this amount on line 61470 in the MB column in Part 3 of your Form T2203. **Family tax benefit** =

See the privacy notice on your return.
If your spouse or common-law partner was a resident of Manitoba at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of Manitoba at the end of the year, complete Form MB428 or Section MB428MJ in Part 4, and this schedule, as if they were a resident of Manitoba at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form MB428 or in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form MB428 as if they were filing a return and attach their information slips.

### Age amount (if your spouse or common-law partner was 65 years of age or older in 2019):

- If their net income is **$27,749 or less**, enter $3,728.
- If not, enter the amount from line 58080 of their Form MB428.

### Pension income amount:

- Enter the amount from line 58360 of their Form MB428. (maximum $1,000)

### Disability amount:

- Enter the amount from line 58440 of their Form MB428.

### Tuition and education amounts:

Enter the provincial amount designated to you from their Form T2202, TL11A or TL11C.

(If they were not a resident of Manitoba, complete Schedule MB (S11)MJ using their information to determine the amount to enter.)

Add lines 1 to 4.

### Spouse’s or common-law partner’s taxable income:

Enter the amount from line 26000 of their return if it is **$32,670 or less**.

If the amount is more than **$32,670**, enter the result of the following calculation:

- amount from line 51 of their Form MB428 divided by 10.8%.

Enter the total of lines 58040, 58240, 58300, 58305, 58315, 58316, 58325, 58326, and 58330 of their Form MB428 plus line 13 of their Schedule MB(S11).

### Spouse’s or common-law partner’s adjusted taxable income:

- Line 6 minus line 7 (if negative, enter "0")
- Line 5 minus line 8 (if negative, enter "0").

Enter this amount on line 58640 in the MB column in Part 3 of Form T2203.

Manitoba amounts transferred from your spouse or common-law partner

See the privacy notice on your return.
If you were a student who was a resident of Manitoba, complete Schedule MB(S11), Provincial Tuition and Education Amounts, instead of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

If you were a student who was not a resident of Manitoba but you have income allocated to Manitoba in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Manitoba tuition and education amounts.

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 for each student as if they were a resident of Manitoba at the end of the year.

Do not attach Schedules MB(S11) or MB(S11)MJ to your return.

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment.

1

Enter your eligible tuition fees paid for 2019.

2

**Education amount for 2019**

Use the information on Forms T2202, TL11A and TL11C to complete line 3 and 4. Only one claim per month *(maximum 12 months).*

If you ticked box 32005 of your federal Schedule 11, do not complete line 3. Instead, complete line 4 using the number of months you entered in box 32010 of your federal Schedule 11.

Enter the number of months from box 24 of Form T2202

and column B of Forms TL11A and TL11C. 

\[ \times 120 = \]

3

Enter the number of months from box 25 of Form T2202

and column C of Forms TL11A and TL11C. 

\[ \times 400 = \]

4

Add lines 2, 3, and 4. **Total 2019 tuition and education amounts**

5

Total 2019 tuition and education amounts

6

As the student, enter the amount from line 26000 of your return if it is $32,670 or less.

If the amount is more than $32,670, enter 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 58040 to 58480 in the MB 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 2019**

Enter whichever is less: amount from line 1 or line 9

10

Line 9 minus line 10

11

**2019 tuition and education amounts claimed for 2019**

Enter whichever is less: amount from line 5 or line 11

12

Manitoba tuition and education amounts claimed by the student for 2019

13

If you are the student, enter this amount on line 58560 in the MB column in Part 3 of your Form T2203.

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

Amount from line 5 above

(maximum $5,000)

14

Amount from line 12 above

= 15

Line 14 minus line 15 (if negative, enter "0")

= 16

Enter the amount from line 19 of the student's Schedule (S11) for their province or territory of residence. (For a student residing in Quebec, use line 16 from their federal Schedule 11. For a student residing in New Brunswick, use line 18 from their Schedule NB(S11). For a student residing in British Columbia, use line 16 from their Schedule BC(S11). For a student residing in Yukon, use line 16 from their Schedule YT(S11). For a student residing in Nunavut, use line 23 from their Schedule NU(S11).)

17

Enter the amount to be transferred (cannot be more than line 16 or line 17, whichever is less).

Manitoba tuition and education amounts transferred

18

Enter this amount on line 58600 in the MB column in Part 3 of your Form T2203 or on line 4 of your Schedule MB(S2)MJ.
Use this worksheet to calculate the amounts to enter in the MB column in Part 3 and in Section MB428MJ in Part 4 of your Form T2203. Keep this worksheet 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 in the MB column in Part 3
- more than $27,749 but not more than $52,602, complete the calculation below
- more than $52,602, enter "0" on line 58080 in the MB column in Part 3

Maximum amount

<table>
<thead>
<tr>
<th>Amount from line 23600 of your return</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income threshold</td>
<td>3</td>
</tr>
<tr>
<td>Line 2 minus line 3 (if negative, enter &quot;0&quot;)</td>
<td>4</td>
</tr>
<tr>
<td>Applicable rate</td>
<td>5</td>
</tr>
<tr>
<td>Multiply line 4 by line 5.</td>
<td>6</td>
</tr>
<tr>
<td>Line 1 minus line 6 (if negative, enter &quot;0&quot;)</td>
<td>7</td>
</tr>
</tbody>
</table>

Enter this amount on line 58080 in the MB column in Part 3.

**Line 58120 – Spouse or common-law partner amount**

Base amount

| Your spouse’s or common-law partner's net income from line 23600 of their return | 2 |
| Line 1 minus line 2 (if negative, enter "0") | 3 |

Enter this amount on line 58120 in the MB column in Part 3.

**Line 58160 – Amount for an eligible dependant**

Base amount

| Your eligible dependant's net income from line 23600 of their return | 2 |
| Line 1 minus line 2 (if negative, enter "0") | 3 |

Enter this amount on line 58160 in the MB column in Part 3.

**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.

<table>
<thead>
<tr>
<th>Dependant 1</th>
<th>Dependant 2</th>
<th>Dependant 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base amount</td>
<td>8,720.00</td>
<td>8,720.00</td>
</tr>
<tr>
<td>Dependant's net income from line 23600 of their return</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Line 1 minus line 2 (if negative, enter &quot;0&quot;) (maximum $3,605 per dependant)</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Amount claimed for this dependant on line 58160 in the MB column in Part 3, if any</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Allowable amount for this dependant: line 3 minus line 4 (if negative, enter &quot;0&quot;)</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter the total on line 58200 in the MB column in Part 3.
**Worksheet MB428MJ (continued)**

### Line 58400 – Caregiver amount

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

<table>
<thead>
<tr>
<th>Dependant</th>
<th>Base amount</th>
<th>Dependant's net income from line 23600 of their return</th>
<th>Line 1 minus line 2 (if negative, enter &quot;0&quot;)</th>
<th>(maximum $3,605 per dependant)</th>
<th>Amount claimed for this dependant on line 58160 in the MB column in Part 3, if any</th>
<th>Allowable amount for this dependant:</th>
<th>Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dependant 1</td>
<td>15,917.00</td>
<td>-</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Dependant 2</td>
<td>15,917.00</td>
<td>2</td>
<td>-</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Dependant 3</td>
<td>15,917.00</td>
<td>-</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Enter the total on line 58400 in the MB column in Part 3.

**Note:** You may also be able to claim the primary caregiver tax credit on your Form MB479, Manitoba Credits. For more information, read line 61 under "Other tax credits" in the "Information for residents of Manitoba" section of your tax package.

### Line 58440 – Disability amount (for self)

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

<table>
<thead>
<tr>
<th>Base amount</th>
<th>Maximum amount</th>
<th>Total of child care and attendant care expenses for you claimed by you or by another person</th>
<th>Threshold for child and attendant care expenses</th>
<th>Line 3 minus line 4 (if negative, enter &quot;0&quot;)</th>
<th>Line 2 minus line 5 (if negative, enter &quot;0&quot;)</th>
<th>Add lines 1 and 6. (maximum $9,785)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,180.00</td>
<td>3,605.00</td>
<td>2</td>
<td>3</td>
<td>5</td>
<td>5</td>
<td>3</td>
</tr>
</tbody>
</table>

Enter this amount on line 58440 in the MB column in Part 3.

### 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 your dependant was not a resident of Manitoba at the end of the year, Form MB428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Manitoba at the end of the year.

#### 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.

<table>
<thead>
<tr>
<th>Base amount</th>
<th>Maximum amount</th>
<th>Total child care and attendant care expenses for this dependant claimed by you or by another person</th>
<th>Threshold for child and attendant care expenses</th>
<th>Line 3 minus line 4 (if negative, enter &quot;0&quot;)</th>
<th>Line 2 minus line 5 (if negative, enter &quot;0&quot;)</th>
<th>Add lines 1 and 6. (maximum $9,785)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,180.00</td>
<td>3,605.00</td>
<td>2</td>
<td>3</td>
<td>5</td>
<td>5</td>
<td>3</td>
</tr>
</tbody>
</table>

Enter on line 58480 in the MB column in Part 3 the total of allowable amounts claimed for **all** dependants.
**Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later**

Medical expenses from line 33099 of your return

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter whichever is less: $1,728 or 3% of the amount on line 23600 of your return</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Line 1 minus line 2 (if negative, enter “0”)</td>
<td></td>
</tr>
</tbody>
</table>

Enter this amount on line ME in the MB column in Part 3.

**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.

<table>
<thead>
<tr>
<th>Dependant 1</th>
<th>Dependant 2</th>
<th>Dependant 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter whichever is less: $1,728 or 3% of the dependant's net income from line 23600 of their return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line 1 minus line 2 (if negative, enter “0”)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter the total on line 58729 in the MB column in Part 3.

**Line 13 – Manitoba dividend tax credit**

Calculate the amount to enter on line 13 of Section MB428MJ in Part 4 by completing one of the following calculations:

- If you entered an amount on line 12000 of your return but no amount on line 12010:
  
  \[
  \text{Amount from line 12000 of your return} \times 8\% = 
  \]

  Enter this amount on line 13 of Section MB428MJ in Part 4.

- If you entered an amount on lines 12000 and 12010 of your return:
  
  \[
  \text{Amount from line 12000 of your return} - \text{Amount from line 12010 of your return} \times 0.7835\% = 
  \]

  \[
  \text{Line 1 minus line 2} \times 8\% = 
  \]

  Enter this amount on line 13 of Section MB428MJ in Part 4.

**Line 29 – Manitoba political contribution tax credit**

If your total political contributions from line 28 of Section MB428MJ in Part 4 are more than $2,325, enter $1,000 on line 29 of Section MB428MJ in Part 4. If not, use the amount from line 28 to decide which column to complete.

<table>
<thead>
<tr>
<th>Line 28 is $400 or less</th>
<th>Line 28 is more than $400 but not more than $750</th>
<th>Line 28 is more than $750</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 28 is $400 or less</td>
<td>Line 28 is more than $400 but not more than $750</td>
<td>Line 28 is more than $750</td>
</tr>
<tr>
<td>Enter your total contributions from line 28 of Section MB428MJ in Part 4.</td>
<td>0.00</td>
<td>400.00</td>
</tr>
<tr>
<td>Line 1 minus line 2 (cannot be negative)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Multiply line 3 by line 4.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add lines 5 and 6.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter this amount on line 29 of Section MB428MJ in Part 4.