

Complete this form and **attach a copy** of it to your return. For details, see pages 1 to 5 in the forms book.

## Step 1 – Ontario 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 \_\_\_\_\_ **2**

Line 2 minus line 3 (cannot be negative) \_\_\_\_\_ **3**

Multiply line 4 by line 5 \_\_\_\_\_ **4**

Add lines 6 and 7 \_\_\_\_\_ **5**

**Ontario tax on taxable income**

	If line 1 is \$32,435 or less	If line 1 is more than \$32,435, but not more than \$64,871	If line 1 is more than \$64,871
2	_____ 2	_____ 2	_____ 2
3	_____ 3	_____ 3	_____ 3
4	_____ 4	_____ 4	_____ 4
5	_____ 5	_____ 5	_____ 5
6	_____ 6	_____ 6	_____ 6
7	_____ 7	_____ 7	_____ 7
8	_____ 8	_____ 8	_____ 8

Go to Step 2                      Go to Step 2                      Go to Step 2

## Step 2 – Ontario non-refundable tax credits

**Important:** Provincial non-refundable tax credits may be **different** from the federal amounts claimed on Schedule 1. For details, see the *Provincial Worksheet* and pages 1 to 4 in the forms book.

	For internal use only	<b>5605</b>		
Basic personal amount	claim \$7,817	<b>5804</b>		<b>9</b>
Age amount (if born in 1938 or earlier)	(use provincial worksheet)	<b>5808</b> +		<b>10</b>
Spouse or common-law partner amount				
Base amount	7,301 00			
<b>Minus:</b> his or her net income from page 1 of your return	_____			
<b>Result:</b> (if negative, enter "0")	=	(maximum \$6,637) ▶ <b>5812</b> +		<b>11</b>
Amount for an eligible dependant	(use provincial worksheet)	<b>5816</b> +		<b>12</b>
Amount for infirm dependants age 18 or older	(use provincial worksheet)	<b>5820</b> +		<b>13</b>
Canada Pension Plan or Quebec Pension Plan contributions:				
_____ (amount from line 308 of your federal Schedule 1)		<b>5824</b> +		<b>• 14</b>
_____ (amount from line 310 of your federal Schedule 1)		<b>5828</b> +		<b>• 15</b>
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	<b>5832</b> +		<b>• 16</b>
Pension income amount	(use provincial worksheet)	<b>5836</b> +		<b>17</b>
Caregiver amount	(use provincial worksheet)	<b>5840</b> +		<b>18</b>
Disability amount	(see line 5844 on page 2 of the forms book)	<b>5844</b> +		<b>19</b>
Disability amount transferred from a dependant	(use provincial worksheet)	<b>5848</b> +		<b>20</b>
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	<b>5852</b> +		<b>21</b>
Your tuition and education amounts	[attach Schedule ON(S11)]	<b>5856</b> +		<b>22</b>
Tuition and education amounts transferred from a child		<b>5860</b> +		<b>23</b>
Amounts transferred from your spouse or common-law partner	[attach Schedule ON(S2)]	<b>5864</b> +		<b>24</b>
Medical expenses	<b>5868</b>			<b>25</b>
Enter \$1,770 or 3% of line 236, whichever is less	_____			<b>26</b>
Line 25 minus line 26 (if negative, enter "0")	=			<b>27</b>
Medical expenses adjustment (use provincial worksheet)	<b>5872</b>			<b>28</b>
Line 27 minus line 28 (if negative, enter "0")	<b>5876</b> =	▶ +		<b>29</b>
Add lines 9 through 24, and line 29		<b>5880</b> =		<b>30</b>
Non-refundable tax credit rate			× 6.05%	<b>31</b>
Multiply line 30 by line 31		<b>5884</b> =		<b>32</b>
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	× 6.05% =			<b>33</b>
Amount from line 347 of your federal Schedule 9	× 11.16% =	+		<b>34</b>
Add lines 33 and 34		<b>5896</b> =	▶ +	<b>35</b>
Add lines 32 and 35		<b>Ontario non-refundable tax credits 6150</b> =		<b>36</b>

Go to Step 3 on the back 

### Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 8			37
Enter your Ontario tax on split income, if applicable, from Form T1206	6151	+	• 38
Add lines 37 and 38		=	39

Enter your Ontario non-refundable tax credits from line 36			40
Ontario dividend tax credit			
Amount from line 120 on your return		× 5.13% =	6152
		+	• 41
Ontario overseas employment tax credit:			
Amount from line 426 on federal Schedule 1		× 38.5% =	6153
		+	• 42
Ontario minimum tax carry-over, if applicable, from Form T1219-ON			6154
		+	• 43
Add lines 40 through 43		=	▶ -
Line 39 minus line 44 (if negative, enter "0")		=	44
Ontario additional tax for minimum tax purposes:			
Amount from line 95 of Form T691		× 37.81% =	
		+	46
Add lines 45 and 46		=	47
<b>Ontario surtax</b>			
(Line 47 minus \$3,747) × 20% (if negative, enter "0")			48
(Line 47 minus \$4,727) × 36% (if negative, enter "0")		+	49
Add lines 48 and 49		=	▶ +
Add lines 47 and 50		=	51
Enter the Ontario foreign tax credit from Form T2036			-
Line 51 minus line 52		=	52
		=	53

Go to Step 4

### Step 4 – Ontario tax reduction

Basic reduction			181	00	54
If you had a spouse or common-law partner on December 31, 2003 (as defined on page 11 in the <i>General Income Tax and Benefit Guide</i> ), <b>only</b> the one of you who has the <b>higher net income</b> can claim the reductions on lines 55 and 56.					
Reduction for dependent children born in 1985 or later					
Number of dependent children	6269	× \$334 =			
		+			55
Reduction for disabled or infirm dependants (see line 56 on page 4 of the forms book)					
Number of disabled or infirm dependants	6097	× \$334 =			
		+			56
Add lines 54, 55, and 56		=			57
If line 57 is equal to or more than line 53, no Ontario tax is payable. Enter "0" on line 61.					
Enter the amount from line 57		× 2 =			58
Enter the amount from line 53					59
		-			
Line 58 minus line 59 (if negative, enter "0")					▶ -
Ontario tax reduction		=			60
Line 53 minus line 60 (if negative, enter "0")		=			61

Go to Step 5

### Step 5 – Ontario labour sponsored investment fund (LSIF) and employee ownership (EO) tax credits

<b>LSIF tax credit:</b> (see lines 62 and 63 on page 5 of the forms book)					
Total cost of shares from boxes 02 and 04 of LSIF Tax Credit Certificate(s)	A	× 15% = (max. \$750)	6275		• 62
Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF Tax Credit Certificate(s)	B	× 5% = (max. \$250)	6276	+	• 63
<b>Employee ownership (EO) tax credit:</b> (see lines 64 and 65 on page 5 of the forms book)					
Credit amount from boxes 09 and 11 of EO Tax Credit Certificate(s) (maximum \$4,150)	6280				• 64
Unused employee ownership (EO) tax credits from the previous five years		+			65
Add lines 64 and 65		=			▶ +
Add lines 62, 63, and 66		=			66
LSIF and EO tax credits		=			▶ -
Line 61 minus line 67 (if negative, enter "0")					67
Enter the result on line 428 of your return					Ontario tax =
					68