

All the information you need to calculate your Ontario tax and credits is included on the following pages. You will find two copies of Form ON428, *Ontario Tax*, and Form ON479, *Ontario Credits*, in this book. Complete the forms that apply to you, and attach a copy to your return.

What's new for 2004?

The provincial non-refundable tax credits, the income levels, the surtax, and the Ontario tax reduction have been indexed based on the Ontario Consumer Price Index. This reduces the amount of provincial tax you pay.

The calculation of the non-refundable tax credit for medical expenses has changed.

You may have to pay an Ontario Health Premium based on your taxable income for 2004.

The basic property tax credit for seniors has increased from \$500 to \$625.

In addition, there is a new Apprenticeship training tax credit for self-employed individuals who hire apprentices in qualifying skilled trades.

Form ON428, *Ontario Tax*, and Form ON479, *Ontario Credits* reflect these changes.

Ontario Child Care Supplement for Working Families

The Ontario Child Care Supplement for Working Families (OCCS) is a non-taxable monthly payment to qualifying Ontario families to help with the cost of raising children. For each child under age seven, the monthly supplement is up to \$91.67 in a two-parent family and up to \$109.17 in a single-parent family.

This is not an automatic payment. Each year, the Ontario Ministry of Finance sends out preprinted applications to qualifying families. Families must complete and return the application to the Ontario Ministry of Finance.

File your tax return – You (and your spouse or common-law partner) should file your 2004 tax return(s) as soon as possible. The amount of your OCCS payment, starting in July 2005, will be based on the information from the return(s) and on your OCCS application.

Ontario Opportunities Fund

The Ontario Opportunities Fund has been set up to give Ontarians a chance to reduce the province's debt. If you want to make a monetary contribution to the Ontario Opportunities Fund from your 2004 tax refund, complete the "Ontario Opportunities Fund" area on page 4 of your return.

You will be issued a receipt that can be used with your 2005 return. For more information about gifts to government, see line 349 in the *General Income Tax and Benefit Guide*.

Your donation will not be processed if it is less than \$2.00, or if the refund you have calculated is reduced by \$2.00 or more when your return is assessed.

If you prefer to make a separate monetary contribution to this fund, please make your cheque or money order payable to the "Minister of Finance – Ontario Opportunities Fund" and mail it to the Ontario Financing Authority, 14th Floor, 1 Dundas Street West, Toronto ON M7A 1Y7.

Ontario research employee stock option credit

If you have employee stock option benefits and/or taxable capital gains arising from the sale of shares relating to employee stock options, and you are an eligible research employee resident in Ontario, you may be eligible for a tax credit for Ontario income tax purposes.

If you think you may be eligible, contact the Ontario Ministry of Finance to find out how to apply.

If you have questions...

If you have general questions about your income tax return, visit the Canada Revenue Agency (CRA) Web site at www.cra.gc.ca or call the CRA at 1-800-959-8281.

To get forms, visit the CRA Web site at www.cra.gc.ca/forms or call 1-800-959-2221.

If you have specific questions about Ontario tax and credits, or one of the above programs, contact the Ontario Ministry of Finance Information Centre at the following address and toll-free numbers:

Income Tax Related Programs Branch
Ontario Ministry of Finance
P.O. Box 624, 33 King Street West
Oshawa ON L1H 8H8

English 1-800-263-7965
French..... 1-800-668-5821
OCCS Information Line 1-877-533-2188
Teletypewriter (TTY)..... 1-800-263-7776
Facsimile 1-905-433-6777
Tax Fax Service 1-877-4-TAX-FAX (1-877-482-9329)
Web site..... www.trd.fin.gov.on.ca