



Use these charts to do some of the calculations you may need to complete Form ON428, *Ontario Tax*.
You can find more information about completing these charts on pages 1 to 5 of the forms book.
Keep this *Provincial Worksheet* for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount						3,928	00	1
Your net income from line 236 of your return								2
Base amount	-	29,237	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"). Enter this amount on line 5808 of Form ON428.	=							7

Line 5816 – Amount for an eligible dependant

Base amount						7,513	00	1
Dependant's net income (from line 236 of his or her return)	-							2
Line 1 minus line 2 (if negative, enter "0")	=							3
Enter, on line 5816 of Form ON428, \$6,830 or the amount on line 3, whichever is less.	=							3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount						9,181	00	1
Dependant's net income (from line 236 of his or her return)	-							2
Line 1 minus line 2 (if negative, enter "0"). If it is more than \$3,791, enter \$3,791.	=							3
If you claimed this dependant on line 5816, enter the amount claimed	-							4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=							5

Enter, on line 5820 of Form ON428, the total amount claimed for **all** dependants.

Line 5836 – Pension income amount

Amount from line 115 of your return								1
Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2004, or you received the payments because of the death of your spouse or common-law partner	+							2
Add lines 1 and 2	=							3
Foreign pension income included on line 115 of your return and deducted on line 256 of your return								4
Income from a U.S. individual retirement account (IRA) included on line 115 of your return	+							5
Add lines 4 and 5	=							6
Line 3 minus line 6 (if negative, enter "0")	=							7
Enter, on line 5836 of Form ON428, \$1,112 or the amount on line 7, whichever is less.	=							7

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount						16,762	00	1
Dependant's net income (from line 236 of his or her return)	-							2
Line 1 minus line 2 (if negative, enter "0"); if it is more than \$3,791, enter \$3,791.	=							3
If you claimed this dependant on line 5816, enter the amount claimed	-							4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=							5

Enter, on line 5840 of Form ON428, the total amount claimed for **all** dependants.

Provincial Worksheet *(continued)*

Line 5844 – Disability amount (calculation if you were under age 18 on December 31, 2004) (see line 5844 on page 2 of the forms book)

Maximum supplement		3,791	00	1
Total child care and attendant care expenses claimed for you by anyone				
Base amount	-	2,220	00	2
Line 2 minus line 3 (if negative, enter "0")	=			3
Line 1 minus line 4 (if negative, enter "0")	=			4
	=			5

Enter, on line 5844 of Form ON428, the amount on line 5 plus \$6,499 (maximum claim \$10,290), unless this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount		6,499	00	1
If the dependant was under age 18 on December 31, 2004, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older , enter "0".				
Add lines 1 and 2	+			2
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428	=			3
Add lines 3 and 4	+			4
Dependant's taxable income (from line 260 of his or her return)	-			5
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	=			6
Enter, on line 5848 of Form ON428, the amount on line 3 or line 7, whichever is less .	=			7

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

If, at the end of the year, you and your dependant were not residents of the same province or territory, special rules may apply. Call us to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant				1
Enter \$1,821 or 3% of dependant's net income (from line 236 of his or her return), whichever is less				
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	-			2
Enter, on line 5872 of Form ON428, the total amount claimed for all dependants.	=			3

Step 7 – Ontario Health Premium

Enter your **taxable income** from line 260 of your return _____ | _____ 1
To calculate your Ontario Health Premium, **first go to Part A.**

Part A

⇒

If the amount on line 1 is **not in Part A**, complete the chart in **Part B**.

	income range	premium amount
If the amount on line 1 is in one of the income ranges in Part A, enter the corresponding premium amount beside the OHP box in Step 7 of Form ON428.	\$20,000 or less.....	zero
	\$25,000 to \$36,000.....	\$300
	\$38,500 to \$48,000.....	\$450
	\$48,600 to \$72,000.....	\$600
	\$72,600 to \$200,000.....	\$750
	more than \$200,600.....	\$900

Part B

⇒

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, enter the result beside the **OHP box** in **Step 7** of Form ON428

	more than \$20,000, but not more than \$25,000	more than \$36,000, but not more than \$38,500	more than \$48,000, but not more than \$48,600	more than \$72,000, but not more than \$72,600	more than \$200,000, but not more than \$200,600	
-	20,000	36,000	48,000	72,000	200,000	2
	00	00	00	00	00	3
=						4
x	6%	6%	25%	25%	25%	5
=						6
+	0	300	450	600	750	7
	00	00	00	00	00	8
=						