

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

## Step 1 – Ontario non-refundable tax credits

		For internal use only	5605		
Basic personal amount	claim \$8,553	5804			1
Age amount (if born in 1942 or earlier)	(use provincial worksheet)	5808	+		2
Spouse or common-law partner amount					
Base amount	7,988   00				
<b>Minus:</b> his or her net income from page 1 of your return	-				
<b>Result:</b> (if negative, enter "0")	=	(maximum \$7,262)	▶	5812	+
<b>3</b>					
Amount for an eligible dependant	(use provincial worksheet)	5816	+		4
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820	+		5
Canada Pension Plan or Quebec Pension Plan contributions:					
(amount from line 308 of your federal Schedule 1)		5824	+		• 6
(amount from line 310 of your federal Schedule 1)		5828	+		• 7
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	5832	+		• 8
Adoption expenses	(see line 5833 in the forms book)	5833	+		9
Pension income amount ( <b>maximum \$1,183</b> )	(see line 5836 in the forms book)	5836	+		10
Caregiver amount	(use provincial worksheet)	5840	+		11
Disability amount (for self)	(see line 5844 in the forms book)	5844	+		12
Disability amount transferred from a dependant	(use provincial worksheet)	5848	+		13
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852	+		14
Your tuition and education amounts	[attach Schedule ON(S11)]	5856	+		15
Tuition and education amounts transferred from a child		5860	+		16
Amounts transferred from your spouse or common-law partner	[attach Schedule ON(S2)]	5864	+		17
Medical expenses	(see line 5868 in the forms book)	5868			18
Enter \$1,936 <b>or</b> 3% of net income from line 236 of your return, whichever is <b>less</b>	-				19
Line 18 minus line 19 (if negative, enter "0")	=				20
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>		5872	+		21
Add lines 20 and 21		5876	=		▶
Add lines 1 through 17, and line 22		5880	=		▶
Non-refundable tax credit rate			×	6.05%	24
Multiply line 23 by line 24		5884	=		25
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	× 6.05% =				26
Amount from line 347 of your federal Schedule 9	× 11.16% =		+		27
Add lines 26 and 27		5896	=		▶
Add lines 25 and 28,			+		28
Enter this amount on line 41		<b>Ontario non-refundable tax credits</b>	6150	=	29

Go to Step 2 on the next page 

## Step 2 – Ontario tax on taxable income

Enter your taxable income from line 260 of your return.

(If this amount is more than \$20,000, you **must** complete **Step 7, Ontario Health Premium**)

Use the amount on line 30 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 30 in the applicable column

Line 31 minus line 32 (cannot be negative)

Multiply line 33 by line 34

Add lines 35 and 36

**Ontario tax on taxable income**

If line 30 is \$35,488 or less	If line 30 is more than \$35,488, but not more than \$70,976	If line 30 is more than \$70,976
31	31	31
0 00	35,488 00	70,976 00
32	32	32
=	=	=
33	33	33
6.05%	9.15%	11.16%
34	34	34
=	=	=
35	35	35
0 00	2,147 00	5,394 00
36	36	36
=	=	=
37	37	37
Go to Step 3	Go to Step 3	Go to Step 3

## Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 37

Enter your Ontario tax on split income from Form T1206

Add lines 38 and 39

Enter your Ontario non-refundable tax credits from line 29

Ontario dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 on federal Schedule 1

× 38.5% =

Ontario minimum tax carryover from Form T1219-ON

Add lines 41 through 44

Line 40 minus line 45 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:

Amount from line 94 of Form T691

× 40.33% =

Add lines 46 and 47

### Ontario surtax

(Line 48 minus \$4,100) × 20% (if negative, enter "0")

(Line 48 minus \$5,172) × 36% (if negative, enter "0")

Add lines 49 and 50

Add lines 48 and 51

			38
	6151	+	39
	=		40
			41
	6152	+	42
			43
	6153	+	44
	6154	+	45
	=		46
			47
			48
			49
		+	50
		=	51
			52

If you are **not** claiming an Ontario tax reduction and the credits in Steps 5 and 6, enter the amount from line 52 on line 69 and **complete Step 7**. Otherwise, continue below.

## Step 4 – Ontario tax reduction

Basic reduction

If you had a spouse or common-law partner on December 31, 2007, **only** the individual with the **higher net income** can claim the amounts on lines 54 and 55.

Reduction for dependent children born in 1989 or later

Number of dependent children 6269 × \$365 =

Reduction for disabled or infirm dependants (see line 55 in the forms book)

Number of disabled or infirm dependants 6097 × \$365 =

Add lines 53, 54, and 55

Enter the amount from line 56

× 2 =

Enter the amount from line 52

Line 57 minus line 58 (if negative, enter "0")

**Ontario tax reduction claimed**

Line 52 minus line 59 (if negative, enter "0")

	198 00		53
		+	54
		+	55
		=	56
			57
			58
		=	59
			60

Go to Step 5 on the next page →

Enter the amount from line 60 on the previous page \_\_\_\_\_

\_\_\_\_\_ 60

### Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036 \_\_\_\_\_

\_\_\_\_\_ 61

Line 60 minus line 61 \_\_\_\_\_

\_\_\_\_\_ 62

Go to Step 6

### Step 6 – Ontario labour sponsored investment fund (LSIF) and employee ownership (EO) tax credits

Total cost of shares from boxes 02 and 04 of LSIF tax credit certificate(s) **A** \_\_\_\_\_ × 15% = (max. \$1,125) **6275** • 63

Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF tax credit certificate(s) **B** \_\_\_\_\_ × 5% = (max. \$375) **6276** + • 64

Credit amount from boxes 09 and 11 of EO tax credit certificate(s) (maximum \$4,150) **6280** • 65

Unused employee ownership (EO) tax credits from the previous five years \_\_\_\_\_ + \_\_\_\_\_ 66

Add lines 65 and 66 \_\_\_\_\_ = \_\_\_\_\_ ▶ + \_\_\_\_\_ 67

Add lines 63, 64, and 67 **LSIF and EO tax credits** \_\_\_\_\_ = \_\_\_\_\_ ▶ \_\_\_\_\_ 68

Line 62 minus line 68 (if negative, enter "0") \_\_\_\_\_ = \_\_\_\_\_ 69

Go to Step 7

### Step 7 – Ontario Health Premium

If your taxable income (from line 30) is not more than \$20,000, enter "0" on this line. Otherwise, enter the amount calculated in the chart below

Ontario Health Premium ▶ + \_\_\_\_\_ 70

Add lines 69 and 70

Enter the result on line 428 of your return

Ontario tax = \_\_\_\_\_ 71

### Ontario Health Premium Chart

Enter your taxable income from line 30 \_\_\_\_\_ 1

Use the amount on line 1 to find the row that applies to you.

- If there is an Ontario Health Premium amount in your row, enter that amount on line 70 above.
- Otherwise, you have to complete the calculation in your row.

Enter your taxable income in the first box, complete the calculation, and enter the result on line 70 above.

Taxable Income	Ontario Health Premium
not more than \$20,000	\$0
more than \$20,000, but not more than \$25,000	_____ - \$20,000 = _____ x 6% = _____
more than \$25,000, but not more than \$36,000	\$300
more than \$36,000, but not more than \$38,500	_____ - \$36,000 = _____ x 6% = _____ + \$300 = _____
more than \$38,500, but not more than \$48,000	\$450
more than \$48,000, but not more than \$48,600	_____ - \$48,000 = _____ x 25% = _____ + \$450 = _____
more than \$48,600, but not more than \$72,000	\$600
more than \$72,000, but not more than \$72,600	_____ - \$72,000 = _____ x 25% = _____ + \$600 = _____
more than \$72,600, but not more than \$200,000	\$750
more than \$200,000, but not more than \$200,600	_____ - \$200,000 = _____ x 25% = _____ + \$750 = _____
more than \$200,600	\$900