

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 in 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			4,239	00	1
Your net income from line 236 of your return					2
Base amount	–	31,554	00		3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	×	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			8,108	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, \$7,371 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			9,908	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 \$4,091, enter \$4,091)	=				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 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			18,091	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 \$4,092, enter \$4,092)	=				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 (supplement calculation if you were under age 18 on December 31, 2008) (see line 5844 in the forms book)

Maximum supplement		4,091	00	1
Total child care and attendant care expenses claimed for you by anyone				
Base amount	-	2,396	00	3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5844 of Form ON428, **the amount on line 5 plus \$7,014** (maximum claim \$11,105), **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		7,014	00	1
If the dependant was under age 18 on December 31, 2008, 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".	+			2
Add lines 1 and 2	=			3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428	+			4
Add lines 3 and 4	=			5
Dependant's taxable income (from line 260 of his or her return)	-			6
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	=			7
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 the Canada Revenue Agency 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 \$1,965 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,591, enter \$10,591)	=			3

Enter, on line 5872 of Form ON428, the total amount claimed for **all** dependants.

Provincial Worksheet (continued)

Line 6152 – Ontario dividend tax credit

Determine the amount to enter on line 6152 of Form ON428 by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 7%	=		
Enter the amount on line 6152 of Form ON428.						

- If you have amounts at lines 180 **and** 120 of your return, complete the following:

Line 120 of your return							
Line 180 of your return	-		2	× 5.13%	=		4
Line 1 minus line 2	=		3	× 7%	=	+	5
Add lines 4 and 5					=		6
Enter the amount on line 6152 of Form ON428.							

Line 24 – Ontario political contribution tax credit

Determine the amount to enter on line 24 as follows:

- for contributions of **\$336 or less**, complete Column 1 below;
- for contributions of **more than \$336 but not more than \$1,120**, complete Column 2 below;
- for contributions of **more than \$1,120 but not more than \$2,548**, complete Column 3 below; or
- for contributions of **more than \$2,548**, enter \$1,120 on line 24.

	Column 1	Column 2	Column 3	
Enter your total contributions	-	-	-	1
	0 00	336 00	1,120 00	2
Line 1 minus line 2	=	=	=	3
	× 75%	× 50%	× 33.33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 252 00	+ 644 00	6
Add lines 5 and 6	=	=	=	7
Enter the amount on line 24 of Form ON479				