

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

What's new for 2009?

The income levels and provincial non-refundable tax credits have been increased according to the Ontario Consumer Price Index. This may reduce the amount of Ontario tax that you pay.

The rate used to calculate the dividend tax credit for eligible dividends has increased.

The Ontario minimum tax carryover calculation has changed for 2009 to 40.33% of the federal amount. Consequently, form T1219-ON is no longer required for 2009 and subsequent tax years.

The Ontario Employee Ownership Credit has been eliminated.

The maximum Ontario Senior Homeowners' Property Tax Grant has increased to \$500 for 2010.

The income level used by couples 65 years of age or older to calculate Ontario Property and Sales Tax Credits has increased to \$24,750.

The rates and maximum claim for the Apprenticeship Training Tax Credit and the Co-operative Education Tax Credit have increased.

Form ON428, *Ontario Tax*, and Form ON479, *Ontario Credits and Senior Homeowners' Property Tax Grant*, reflect these changes.

Ontario Sales Tax Credit

The Ontario Sales Tax Credit (OSTC) is a program designed to help low-income individuals, 19 years of age and older, and families, including single parents, with the sales tax they pay.

To get payments under the OSTC, you (or your spouse or common-law partner) should apply for the GST/HST credit on page 1 of your tax return(s). The OSTC provides a maximum of \$260 for each adult and child in the family. The OSTC is reduced by 4% of the adjusted family net income as calculated on Form ON479 that is more than \$20,000 for singles and \$25,000 for families.

File your tax return – You (and your spouse or common-law partner) should file your 2009 return(s) promptly to ensure timely delivery of the OSTC. The information you give on your return(s) will determine how much OSTC you will get starting in August 2010.

Report to the Canada Revenue Agency (CRA) any changes to your status (e.g., births, death, marriage, separation, etc.) that happen after filing your 2009 return.

The OSTC program is fully funded by the Province of Ontario. For more information about this program, call the Ontario Ministry of Revenue at the numbers listed under "For more information".

Ontario Sales Tax Transition Benefit

The Ontario Sales Tax Transition Benefit is designed to help eligible Ontario individuals, 18 years of age and older, and families with the transition to the new sales tax system. This program provides for 3 payments: June 2010, December 2010 and June 2011, totalling a maximum of \$300 for single individuals and \$1,000 for single parents and couples. Each maximum payment is reduced by 5% of the adjusted family net income that is more than \$80,000 for single individuals and \$160,000 for single parents and couples.

File your tax return – While no application is necessary, you (and your spouse or common-law partner) must file a 2009 tax return to receive the first two payments and a 2010 tax return to receive the last payment.

Report to the CRA any changes to your status (e.g., births, death, marriage, separation, etc.) that happen after filing your 2009 return.

For more information about these payments, call the Ontario Ministry of Revenue at the numbers listed under "For more information".

Ontario Child Benefit

The Ontario Child Benefit (OCB) is a non-taxable monthly payment to help families with low incomes provide for their children.

The OCB and the Canada Child Tax Benefit are being delivered as one monthly payment. For details on the payment amounts, see Pamphlet T4114, *Canada Child Benefits*.

This program is fully funded by the Province of Ontario. For specific information about your payment, contact the Canada Revenue Agency at **1-800-387-1193** or by teletypewriter (TTY) at **1-800-665-0354**.

File your tax return – You (and your spouse or common-law partner) must file your 2009 tax return(s) to receive the benefit. The amount of any payments you are entitled to receive under the OCB program, starting in July 2010, will be based on the information you give on your return(s).

Ontario Child Care Supplement for Working Families

Families with children under seven years of age and born before July 1, 2009, may also be eligible for a benefit under the Ontario Child Care Supplement for Working Families (OCCS). For more information about the OCCS program, go to the Ontario Ministry of Revenue web page at ontario.ca/revenue.

Ontario Opportunities Fund

The Ontario Opportunities Fund gives Ontarians a chance to directly reduce the province's debt. If you want to contribute to the Ontario Opportunities Fund from your 2009 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 2010 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, or if the refund you have calculated is reduced by \$2 or more when your return is assessed.

Ontario Research Employee Stock Option Credit

If you are an eligible research employee with stock options granted after **December 21, 2000**, and before **May 18, 2004**, you may be eligible for a tax credit for Ontario income tax purposes. If you have stock option benefits and/or taxable capital gains in 2009 arising from the sale of the related shares, contact the Ontario Ministry of Revenue for more details.

For more information

If you have 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, go to www.cra.gc.ca/forms or call **1-800-959-2221**.

If you have specific questions about Ontario tax and credits, call the Ontario Ministry of Revenue at **1-866-ONT-TAXS (1-866-668-8297)**, teletypewriter (TTY) **1-800-263-7776**, or go to their Web page ontario.ca/revenue.