

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 \$8,881	5804		1
Age amount (if born in 1944 or earlier) (use provincial worksheet)		(maximum \$4,336)	5808	+	2
Spouse or common-law partner amount					
Base amount	8,295	00			
Minus: his or her net income from page 1 of your return	-				
Result: (if negative, enter "0")	=		(maximum \$7,541)	▶	5812
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
			(amount from line 310 of your federal Schedule 1)	+	5828
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 (maximum \$1,228) (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 \$2,010 or 3% of net income from line 236 of your return, whichever is less.	-				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 to 17 and line 22.			5880	=	▶
Non-refundable tax credit rate				×	6.05%
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.			Ontario non-refundable tax credits 6150		=

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**.

30

Use the amount at 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 \$36,848 or less	If line 30 is more than \$36,848, but not more than \$73,698	If line 30 is more than \$73,698
	31	31	31
–	0 00	36,848 00	73,698 00
=	32	32	32
×	6.05%	9.15%	11.16%
=	33	33	33
+	0 00	2,229 00	5,601 00
=	34	34	34
+	0 00	2,229 00	5,601 00
=	35	35	35
+	0 00	2,229 00	5,601 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 of federal Schedule 1

Ontario minimum tax carryover:

Amount from line 427 of the federal Schedule 1

Add lines 41 to 44.

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

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

Add lines 46 and 47.

Ontario surtax

(Line 48 minus \$4,257) × 20% (if negative, enter "0") =

(Line 48 minus \$5,370) × 36% (if negative, enter "0") =

Add lines 49 and 50.

Add lines 48 and 51.

	38
6151 +	39
=	40

	41
6152 +	42
6153 +	43
6154 +	44
=	45
=	46
+	47
=	48

▶	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 67 and **complete Step 7**. Otherwise, continue below.

Step 4 – Ontario Tax Reduction

Basic reduction

205 00 53

If you had a spouse or common-law partner on December 31, 2009, **only** the individual with the **higher net income** can claim the amounts on lines 54 and 55.

Reduction for dependent children born in 1991 or later

Number of dependent children 6269 × \$379 =

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

Number of disabled or infirm dependants 6097 × \$379 =

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")

	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.

	61
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Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

Line 61 minus line 62

-	62
=	63

Go to Step 6

Step 6 – Ontario labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes 02 and 04 of LSIF

tax credit certificate(s) A		× 15% = (max. \$1,125)	6275	•64
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Total cost of ROIF eligible shares from boxes 03 and 05

of LSIF tax credit certificate(s) B		× 5% = (max. \$375)	6276	+ •65
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Add lines 64 and 65.

Line 63 minus line 66 (if negative, enter "0")

LSIF tax credit	=		▶	66
	=			67

Go to Step 7

Step 7 – Ontario Health Premium

If your taxable income (from line 30) is not more than \$20,000, enter "0".

Otherwise, enter the amount calculated in the chart below.

Add lines 67 and 68.

Enter the result on line 428 of your return.

Ontario Health Premium	▶	+		68
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Ontario tax		=		69
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Ontario Health Premium Chart

Enter your **taxable income** from line 30.

	1
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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 68 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 68 above.

Taxable Income	Ontario Health Premium
not more than \$20,000	\$0
more than \$20,000 , but not more than \$25,000	<input type="text"/> – \$20,000 = <input type="text"/> × 6% = <input type="text"/>
more than \$25,000 , but not more than \$36,000	\$300
more than \$36,000 , but not more than \$38,500	<input type="text"/> – \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>
more than \$38,500 , but not more than \$48,000	\$450
more than \$48,000 , but not more than \$48,600	<input type="text"/> – \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>
more than \$48,600 , but not more than \$72,000	\$600
more than \$72,000 , but not more than \$72,600	<input type="text"/> – \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>
more than \$72,600 , but not more than \$200,000	\$750
more than \$200,000 , but not more than \$200,600	<input type="text"/> – \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>
more than \$200,600	\$900