

You have to complete this form for a trust resident in Ontario or for a non-resident trust if it carries on a business through a permanent establishment in Ontario.

**Taxable income** (line 56 of the return) \_\_\_\_\_ 1

**Step 1 – Ontario tax on taxable income**

**Testamentary trusts or grandfathered inter vivos trusts**

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:

	<b>\$34,010 or less</b>	<b>more than \$34,010, but not more than \$68,020</b>	<b>more than \$68,020</b>
Enter the amount from line 1 above	2	2	2
Base amount	3	3	3
Line 2 minus line 3	4	4	4
Rate	5	5	5
Multiply the amount on line 4 by the rate on line 5	6	6	6
Tax on base amount	7	7	7
<b>Ontario tax on taxable income</b> (line 6 plus line 7)	8	8	8

**Inter vivos trusts (other than grandfathered)**

**Ontario tax on taxable income** Line 1 \_\_\_\_\_ × 11.16% = \_\_\_\_\_ 9

**Step 2 – Donations and gifts tax credit**

Total donations and gifts	Line 17 of Schedule 11	13412 •			
	On the first \$200 or less			× 6.05% =	
	On the remainder			× 11.16% =	
<b>Donations and gifts tax credit</b> (line 10 plus line 11)					13414 •

**Step 3 – Ontario tax**

Enter the amount from line 8 or line 9 above \_\_\_\_\_ 13401 ■ \_\_\_\_\_ 13

Donations and gifts tax credit (line 12)						14
Dividend tax credit	Line 21 of Schedule 8			× 25.66% =	13415 •	+
Minimum tax carryover (line 17 of Web form, Chart 2 – Ontario Minimum Tax Carryover for 2005 (Trusts))		13416 •	+			16
Total credits (add lines 14 to 16)			=			17
Subtotal (line 13 minus line 17. If negative, enter "0")						18

Ontario additional tax for minimum tax purposes Amount E from Chart 3 of Schedule 12 13402 • + \_\_\_\_\_ 19  
 Subtotal (line 18 plus line 19) 13405 ■ = \_\_\_\_\_ 20

Surtax						
(Line 20 _____ minus \$3,929) × 20% (if negative, enter "0") =						21
(Line 20 _____ minus \$4,957) × 36% (if negative, enter "0") =			+			22
Total surtax (line 21 plus line 22)			=			13410 ■ + _____ 23

Subtotal (line 20 plus line 23) \_\_\_\_\_ = \_\_\_\_\_ 24

Ontario foreign tax credit (from Form T2036) 13430 • - \_\_\_\_\_ 25

**Ontario tax** (line 24 minus line 25. If negative, enter "0")  
 Enter this amount on line 82 of the return. 13460 = \_\_\_\_\_ 26

# Ontario Tax Instructions

## What's new for 2005

The base amounts and the tax on base amounts have changed. Also, the surtax thresholds have changed.

## If you have questions...

If you have questions, or would like more information about **Ontario tax and credits**, contact the Ontario Ministry of Finance Information Centre at the address below, or visit their Web site at [www.trd.fin.gov.on.ca](http://www.trd.fin.gov.on.ca).

Income Tax Related Programs Branch  
Ontario Ministry of Finance  
P.O. Box 624  
33 King Street West  
Oshawa ON L1H 8H8

You can also telephone or fax the Ontario Ministry of Finance at the following numbers:

English: 1-800-263-7965  
French: 1-800-668-5821  
Teletypewriter (TTY): 1-800-263-7776  
Facsimile: 1-905-433-6777  
Tax Fax Service: 1-877-4-TAX-FAX (1-877-482-9329)

If you have other questions, contact the Canada Revenue Agency. You can call us at **1-800-959-8281**. Our telephone numbers are listed on our Web site at [www.cra.gc.ca/contact](http://www.cra.gc.ca/contact), and in the government section of your telephone book.