

Provincial Worksheet

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 on pages 5006-N – 2 to 26 [1 to 5] in the forms book.

Keep this "Provincial Worksheet" for your records. **Do not attach it to the return you send us.**

continue on next page →

Line 5808 – Age amount

Maximum amount

| | | |
|-------|----|---|
| 4,090 | 00 | 1 |
|-------|----|---|

Your net income from line 236 of your return

Base amount

Line 2 minus line 3 (if negative, enter "0")

Applicable rate

Multiply line 4 by line 5

| | | |
|---|-----------|---|
| | | 2 |
| – | 30,448 00 | 3 |
| = | | 4 |
| × | 15% | 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

| | | |
|-------|----|---|
| 7,824 | 00 | 1 |
|-------|----|---|

Dependant's net income
(from line 236 of his or her return)

| | | |
|---|--|---|
| – | | 2 |
|---|--|---|

Line 1 minus line 2 (if negative, enter "0")
Enter on line 5816 of Form ON428, \$7,113
or the amount on line 3, whichever is **less**.

| | | |
|---|--|---|
| = | | 3 |
|---|--|---|

continue on next page →

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

| | | | |
|---|-------------------------------------|---------------------------------|---|
| Base amount | <input type="text" value="9,561"/> | <input type="text" value="00"/> | 1 |
| Dependant's net income (from line 236 of his or her return) | <input type="text" value="-"/> | <input type="text"/> | 2 |
| Line 1 minus line 2 (if negative, enter "0"). If it is more than \$3,948, enter \$3,948. | <input "="" type="text" value="="/> | <input type="text"/> | 3 |
| If you claimed this dependant on line 5816, enter the amount claimed | <input type="text" value="-"/> | <input type="text"/> | 4 |
| Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0") | <input "="" type="text" value="="/> | <input type="text"/> | 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

| | | |
|--------|----|---|
| 17,457 | 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 \$3,948, enter \$3,948.

| | | |
|---|--|---|
| = | | 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.

continue on next page →

Line 5844 – Disability amount (calculation if you were **under age 18** on December 31, 2006)
(see line 5844 in the forms book)

| | | | |
|--|---------|----|---|
| Maximum supplement | 3,948 | 00 | 1 |
| Total child care and attendant care expenses claimed for you by anyone | | | 2 |
| Base amount | – 2,312 | 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 \$6,768** (maximum claim \$10,716), 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

| | | |
|-------|----|---|
| 6,768 | 00 | 1 |
|-------|----|---|

If the dependant was **under age 18** on December 31, 2006, 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 |
|---|--|---|

continue on next page →

Allowable amount for this dependant:
Line 5 minus line 6 (if negative, enter "0")

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 \$1,896 or 3% of 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 \$10,220, enter \$10,220)

| | | | |
|---|--|--|---|
| = | | | 3 |
|---|--|--|---|

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

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 | | | × 6.5% = | | |
|----------------------------|--|--|----------|--|--|

Enter the result 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 | | | 1 | | | | |
| Line 180 of your return | – | | 2 | × 5.13% = | | | 4 |
| Line 1 minus line 2 (if negative, enter "0") | = | | 3 | × 6.5% = | + | | 5 |

continue on next page →

Add lines 4 and 5

Enter the result on line 6152 of Form ON428.

| | | |
|---|--|---|
| = | | 6 |
|---|--|---|

Line 70 – Ontario Health Premium

Enter your **taxable income** from line 260
of your return.

| | | |
|--|--|---|
| | | 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 of Form ON428.
- 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 of Form ON428.

Taxable Income

Ontario Health Premium

not more than **\$20,000**

| | |
|------------|--|
| \$0 | |
|------------|--|

more than **\$20,000**, but not more than **\$25,000**

| | | | | | | |
|--|--|---|----------|---|--|--|
| | | – | \$20,000 | = | | |
|--|--|---|----------|---|--|--|

× 6% =

| | |
|--|--|
| | |
|--|--|

more than **\$25,000**, but not more than **\$36,000**

| | |
|--------------|--|
| \$300 | |
|--------------|--|

more than **\$36,000**, but not more than **\$38,500**

| | | | | | | |
|--|--|---|----------|---|--|--|
| | | – | \$36,000 | = | | |
|--|--|---|----------|---|--|--|

× 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 | = | | |
|--|--|---|----------|---|--|--|

× 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 | = | | |
|--|--|---|----------|---|--|--|

| | | | | | | |
|---------|--|--|---|---------|--|--|
| × 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 | = | | |
|--|--|---|-----------|---|--|--|

| | | | | | | |
|---------|--|--|---|---------|--|--|
| × 25% = | | | + | \$750 = | | |
|---------|--|--|---|---------|--|--|

| | |
|--|--|
| | |
|--|--|

more than **\$200,600**

| | |
|--------------|--|
| \$900 | |
|--------------|--|