

Ontario Tax

Complete this form and attach a copy of it to your return. For details, see the Provincial Worksheet and pages 1 to 5 in the forms book.

Step 1 – 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) 1 Use the amount on line 1 to determine which ONE of the If line 1 is following columns you have to complete. If line 1 is more than \$34,758, but If line 1 is more than \$69,517 \$34,758 or less not more than \$69,517 Enter the amount from line 1 in the applicable column 34,758 00 0 00 3 3 69,517 00 3 Line 2 minus line 3 (cannot be negative) = × 6.05% × 9.15% 5 11.16% Multiply line 4 by line 5 6 0 + 00 7 2,103 00 7 5,283 00 7 Ontario tax on taxable income 8 8 8 Add lines 6 and 7 Go to Step 2 Go to Step 2 Go to Step 2 Step 2 – Ontario non-refundable tax credits For internal use only 5305 9 Basic personal amount claim \$8,377 Age amount (if born in 1941 or earlier) (use provincial worksheet) 5808 10 Spouse or common-law partner amount 7,824 0 0 Base amount Minus: his or her net income from page 1 of your return Result: (if negative, enter "0") (maximum \$7,113) > 5812 + 11 Amount for an eligible dependant 5816 12 (use provincial worksheet) Amount for infirm dependants age 18 or older (use provincial worksheet) 5820 + 13 Canada Pension Plan or Quebec Pension Plan contributions: • 14 (amount from line 308 of your federal Schedule 1) 5824 (amount from line 310 of your federal Schedule 1) 5828 15 **Employment Insurance premiums** (amount from line 312 of your federal Schedule 1) 5832 • 16 Adoption expenses (amount from line 313 of your federal Schedule 1) 5833 17 Pension income amount (maximum \$1,158) (see line 5836 in the forms book) 5836 18 Caregiver amount (use provincial worksheet) 5840 19 Disability amount (for self) (see line 5844 in the forms book) 5844 20 Disability amount transferred from a dependant (use provincial worksheet) 5848 21 22 Interest paid on your student loans (amount from line 319 of your federal Schedule 1) 5852 23 Your tuition and education amounts [attach Schedule ON(S11)] 5856 24 Tuition and education amounts transferred from a child 5860 Amounts transferred from your spouse or common-law partner [attach Schedule ON(S2)] 5864 25 Medical expenses 5868 26 (see line 5868 in the forms book) Enter \$1,896 or 3% of line 236, whichever is less 27 28 Line 26 minus line 27 (if negative, enter "0") = Allowable amount of medical expenses for other dependants 29 calculated for line 5872 on the Provincial Worksheet 5872 Add lines 28 and 29 5876 30 Add lines 9 through 25, and line 30 5880 = 31 Non-refundable tax credit rate 6.05% 32 Multiply line 31 by line 32 5884 33 Donations and gifts: 34 Amount from line 345 of your federal Schedule 9 \times 6.05% = Amount from line 347 of your federal Schedule 9 × 11.16% = 35 36 Add lines 34 and 35 5896 =Ontario non-refundable tax credits 6150 = 37 Add lines 33 and 36

Step 3 – Ontario tax				
Enter your Ontario tax on taxable income from line 8				38
Enter your Ontario tax on split income from Form T1206		6151	+	• 39
Add lines 38 and 39			=	40
Enter your Ontario non-refundable tax credits from line 37		41		
Ontario dividend tax credit:				
Credit calculated for line 6152 on the <i>Provincial Worksheet</i> 6152	2 +	• 42		
Ontario overseas employment tax credit: Amount from line 426 on federal Schedule 1 × 38.5% = 6153	3 +	• 43		
Ontario minimum tax carryover from Form T1219-ON 6154	4+	• 44		
Add lines 41 through 44	=		_	45
Line 40 minus line 45 (if negative, enter "0")			=	46
Ontario additional tax for minimum tax purposes:	_			_
Amount from line 95 of Form T691 × 39.67% =			+	47
Add lines 46 and 47			=	48
Ontario surtax				
(Line 48 minus \$4,016) × 20% (if negative, enter "0")		49		
(Line 48 minus \$5,065) × 36% (if negative, enter "0")	+	5 0		
Add lines 49 and 50	=		<u> </u>	51
Add lines 48 and 51			+	- 51 52
Add lifles 40 and 51				_ 52
If you are not claiming an Ontario tax reduction and the credi enter the amount from line 52 on line 69 and complete Step 7 . Of Step 4 – Ontario tax reduction	therwise, continue be			
Basic reduction	194 00	53		
If you had a spouse or common-law partner on December 31, 2006, only the individual with the higher net income can claim the amounts on lines 54 and 55. Reduction for dependent children born in 1988 or later Number of dependent children * \$357 =	+	54		
Reduction for disabled or infirm dependants (see line 55 in the forms book)				
Number of disabled or infirm dependants 6097 × \$357 =	+	55		
Add lines 53, 54, and 55	=	56		
Enter the amount from line 56		E7		
Enter the amount from line 56 × 2 = Enter the amount from line 52		57		
		58		
Line 57 minus line 58 (if negative, enter "0") Ontario tax reduction claimed	=		_	_ 59
Line 52 minus line 59 (if negative, enter "0")			= 0.5 45 045 5	60
Step 5 – Ontario foreign tax credit			Go to Step 5	
Enter the Ontario foreign tax credit from Form T2036			_	_ 61
Line 60 minus line 61			=	62
Step 6 – Ontario labour sponsored investment fund (LSIF) and employee ownership (EO) tax credits Total cost of shares from boxes 02 and 04 of LSIF			Go to Step 6	
tax credit certificate(s) A × 15% = (max. \$750) 627	5	• 63		
Total cost of ROIF eligible shares from boxes 03 and 05				
of LSIF tax credit certificate(s) B $\times 5\% = (\text{max. } $250)$	8+	• 64		
Credit amount from boxes 09 and 11	Y .	•		
of EO tax credit certificate(s) (maximum \$4,150) 6280	5			
Unused employee ownership (EO) tax credits from				
the previous five years + 66 Add lines 65 and 66 =		67		
	+	67		CO
Add lines 63, 64, and 67 LSIF and EO tax credits	=		_	_ 68
Line 62 minus line 68 (if negative, enter "0")			= Co. to. Stor. 7	69
Step 7 – Ontario Health Premium			Go to Step 7	
If your taxable income (from line 1) is not more than \$20,000, enter "0" on this line.	Ontario		,	
Otherwise, enter the amount calculated for line 70 on the <i>Provincial Worksheet</i>	Health Premium		+	 70
Add lines 69 and 70	_			
Enter the result on line 428 of your return	Ontario tax		=	71