

Ontario Tax

Complete this form and **attach a copy** of it to your return. For details, see the "Provincial Worksheet" and pages 5006-N – 2 to 26 [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
--	--	---

continue on next page →

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



If line 1 is
\$34,758
or less

If line 1 is
more than
\$34,758, but not
more than **\$69,517**



Enter the amount from line 1
in the applicable column

—	0	00

2

—	34,758	00

3

Line 2 minus line 3
(cannot be negative)

=		
×	6.05 %	
=		

4

=		
×	9.15 %	
=		

5

6

Multiply line 4 by line 5

Add lines 6
and 7 **Ontario tax on
taxable income**

+	0	00
=		

7

+	2,103	00
=		

8

Go to Step 2

Go to Step 2

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

If line 1 is
more than
\$69,517



Enter the amount from line 1
in the applicable column

			2
—	69,517	00	3

Line 2 minus line 3
(cannot be negative)

=			4
×	11.16 %		5

Multiply line 4 by line 5

=			6
---	--	--	---

Add lines 6 **Ontario tax on**
and 7 **taxable income**

+	5,283	00	7
=			8

Go to Step 2

continue on next page →

Step 2 – Ontario non-refundable tax credits

	For internal use only	5605		
Basic personal amount	claim \$8,377	5804		9
Age amount (if born in 1941 or earlier)	(use provincial worksheet)	5808	+	10
Spouse or common-law partner amount				
Base amount		7,824	00	
Minus: his or her net income from page 4 [1] of your return		-		
Result: (if negative, enter "0")		=		↓
	(maximum \$7,113)	5812	+	11

Amount for an eligible dependant	(use provincial worksheet)	5816	+			12
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820	+			13
Canada Pension Plan or Quebec Pension Plan contributions:	(amount from line 308 of your federal Schedule 1)	5824	+			● 14
(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

continue on next page →

Disability amount (for self)	(see line 5844 in the forms book)	5844	+			20
Disability amount transferred from a dependant	(use provincial worksheet)	5848	+			21
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852	+			22
Your tuition and education amounts	[attach Schedule ON(S11)]	5856	+			23
Tuition and education amounts transferred from a child		5860	+			24
Amounts transferred from your spouse or common-law partner	[attach Schedule ON(S2)]	5864	+			25

Medical expenses (see line 5868 in the forms book)

5868			26
-------------	--	--	-----------

Enter \$1,896 or 3% of line 236, whichever is **less**

-			27
---	--	--	-----------

Line 26 minus line 27 (if negative, enter "0")

=			28
---	--	--	-----------

Allowable amount of medical expenses for other dependants calculated for line 5872 on the "Provincial Worksheet"

5872	+			29
-------------	---	--	--	-----------

Add lines 28 and 29

5876	=			29
-------------	---	--	--	-----------

Add lines 9 through 25, and line 30

+			30
---	--	--	-----------

5880	=			30
-------------	---	--	--	-----------

Non-refundable tax credit rate

			31
--	--	--	-----------

×	6.05%		32
---	--------------	--	-----------

Multiply line 31 by line 32

5884	=			33
-------------	---	--	--	-----------

continue on next page →

Donations and gifts:

Amount from line 345 of your federal Schedule 9

<input type="text"/>	<input type="text"/>	× 6.05 % =	<input type="text"/>	<input type="text"/>	34
----------------------	----------------------	------------	----------------------	----------------------	-----------

Amount from line 347 of your federal Schedule 9

<input type="text"/>	<input type="text"/>	× 11.16 % =	+	<input type="text"/>	<input type="text"/>	35
----------------------	----------------------	-------------	---	----------------------	----------------------	-----------

Add lines 34 and 35	5896	=	<input type="text"/>	<input type="text"/>	
---------------------	-------------	---	----------------------	----------------------	---

Add lines 33
and 36

**Ontario non-refundable
tax credits**

+	<input type="text"/>	<input type="text"/>	36
---	----------------------	----------------------	-----------

6150	=	<input type="text"/>	<input type="text"/>	37
-------------	---	----------------------	----------------------	-----------

Go to Step 3

Step 3 – Ontario tax

Enter your Ontario tax on taxable income
from line 8

Enter your Ontario tax on split income
from Form T1206

<input type="text"/>	<input type="text"/>	38
----------------------	----------------------	-----------

6151	+	<input type="text"/>	<input type="text"/>	● 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 "Provincial Worksheet"

6152	+		
-------------	---	--	--

 ● 42

Ontario overseas employment tax credit:
Amount from line 426 on federal Schedule 1

--	--	--

 × 38.5% =

6153	+		
-------------	---	--	--

 ● 43

Ontario minimum tax carryover from Form T1219-ON

6154	+		
-------------	---	--	--

 ● 44

Add lines 41 through 44

=		
---	--	--

-		
---	--	--

 45

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

=		
---	--	--

 46

continue on next page →

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

<input type="text"/>	<input type="text"/>	× 39.67% =				+	<input type="text"/>	<input type="text"/>	47	
Add lines 46 and 47							=	<input type="text"/>	<input type="text"/>	48

Ontario surtax

(Line 48 minus \$4,016)
× 20% (if negative, enter "0")

<input type="text"/>	<input type="text"/>	49
----------------------	----------------------	----

(Line 48 minus \$5,065)
× 36% (if negative, enter "0")

+	<input type="text"/>	<input type="text"/>	50
=	<input type="text"/>	<input type="text"/>	

Add lines 49 and 50

+	<input type="text"/>	<input type="text"/>	51
=	<input type="text"/>	<input type="text"/>	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 69 and **complete Step 7**. Otherwise, continue on page 11 [below].

Step 4 – Ontario tax reduction

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

6269

× \$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

continue on next page →

Enter the amount from line 56

--	--

 × 2 =

		57
-		58

Enter the amount from line 52

Line 57 minus line 58
(if negative, enter "0") **Total Ontario tax reduction claimed**

=		
---	--	--

Line 52 minus line 59 (if negative, enter "0")

-		59
=		60

Go to Step 5

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036

Line 60 minus line 61

-		61
=		62

Go to Step 6

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** tax credit certificate(s)

A

--	--

 × 15 % = (max. \$750)

6275		
-------------	--	--

 ● **63**

Total cost of ROIF eligible shares from boxes **03** and **05** of **LSIF** tax credit certificate(s)

B

--	--

 × 5 % = (max. \$250)

6276	+		
-------------	---	--	--

 ● **64**

Credit amount from boxes **09** and **11** of **EO** tax credit certificate(s) (maximum \$4,150)

6280		
-------------	--	--

 ● **65**

Unused employee ownership (EO) tax credits from the previous five years

+		
=		

66

Add lines 65 and 66


+		
---	--	--

67

Add lines 63, 64,
and 67

LSIF and EO tax credits

=		
---	--	--



Line 62 minus line 68 (if negative, enter "0")

-		68
=		69

Go to Step 7

Step 7 – Ontario Health Premium

If your taxable income (from line 1)
is not more than \$20,000,
enter "0" on this line.

Otherwise, enter the amount
calculated for line 70
on the "Provincial Worksheet"

**Ontario
Health Premium**

+		70
---	--	----

Add lines 69 and 70
Enter the result on line 428
of your return

Ontario tax

=		71
---	--	----