

Part A – Ontario tax on taxable income

Enter your **taxable income** from line 26000 of your return.

1

Use the amount from line 1 to decide which column to complete.

	Line 1 is \$44,740 or less	Line 1 is more than \$44,740 but not more than \$89,482	Line 1 is more than \$89,482 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	-	-	-	-	-	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	x	x	x	x	x	5
	=	=	=	=	=	6
Line 6 plus line 7	+	+	+	+	+	7
Ontario tax on taxable income	=	=	=	=	=	8

Enter the amount from line 8 on line 48 and continue at line 9.

Part B – Ontario non-refundable tax credits

Basic personal amount	Internal use 56050 Claim \$10,783	58040				9
Age amount (if born in 1955 or earlier) (use Worksheet ON428)	(maximum \$5,265)	58080	+			10
Spouse or common-law partner amount:						
Base amount					11	
Your spouse's or common-law partner's net income from line 23600 of their return		-			12	
Line 11 minus 12 (if negative, enter "0")	(maximum \$9,156)	58120	=			13
Amount for an eligible dependant:						
Base amount					14	
Your eligible dependant's net income from line 23600 of their return		-			15	
Line 14 minus line 15 (if negative, enter "0")	(maximum \$9,156)	58160	=			16
Ontario caregiver amount (use Worksheet ON428)					58185	17
Add lines 9, 10, 13, 16, and 17.						18
CPP or QPP contributions:						
Amount from line 30800 of your return		58240	+			19
Amount from line 31000 of your return		58280	+			20
Employment insurance premiums:						
Amount from line 31200 of your return		58300	+			21
Amount from line 31217 of your return		58305	+			22
Adoption expenses	(maximum \$13,156 per child)	58330	+			23
Add lines 19 to 23.			=			24
Line 18 plus line 24						25

Continue on the next page.

Part B – Ontario non-refundable tax credits (continued)

Amount from line 25 of the previous page					26
Pension income amount	(maximum \$1,491)	58360	+		27
Line 26 plus line 27			=		28
Disability amount for self (claim \$8,712 or, if you were under 18 years of age, use Worksheet ON428)		58440	+		29
Disability amount transferred from a dependant (use Worksheet ON428)		58480	+		30
Add lines 28 to 30.			=		31
Interest paid on your student loans (amount from line 31900 of your return)		58520	+		32
Your unused tuition and education amounts (attach Schedule ON(S11))		58560	+		33
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))		58640	+		34
Add lines 31 to 34.			=		35
Medical expenses:					
Read line 58689 of your Ontario Information Guide.	58689			36	
Enter whichever is less: \$2,440 or 3% of the amount on line 23600 of your return	-			37	
Line 36 minus line 37 (if negative, enter "0")	=			38	
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	58729	+		39	
Line 38 plus line 39	58769	=		▶ +	40
Line 35 plus line 40				58800 =	41
Ontario non-refundable tax credit rate				x	42
Line 41 multiplied by the percentage from line 42				58840 =	43
Donations and gifts:					
Amount from line 17 of your federal Schedule 9	x 5.05% =			44	
Amount from line 18 of your federal Schedule 9	x 11.16% =	+		45	
Line 44 plus line 45	58969	=		▶ +	46
Line 43 plus line 46					
Enter this amount on line 51.	Ontario non-refundable tax credits	61500	=		47

Part C – Ontario tax

Ontario tax on taxable income from line 8					48
Ontario tax on split income (complete Form T1206)		61510	+		•49
Line 48 plus line 49			=		50
Ontario non-refundable tax credits from line 47			-		51
Line 50 minus line 51 (if negative, enter "0")			=		52
Ontario minimum tax carryover:					
Amount from line 52 above				53	
Ontario dividend tax credit (use Worksheet ON428)	61520	-		•54	
Line 53 minus line 54 (if negative, enter "0")	=			55	
Amount from line 40427 of your return	x 33.67% =			56	
Enter whichever is less: amount from line 55 or line 56		61540	-		•57
Line 52 minus line 57 (if negative, enter "0")			=		58

Continue on the next page.

Part C – Ontario tax (continued)

Amount from line 80 of the previous page		81
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428–A)	62140 –	82
Line 81 minus line 82 (if negative, enter "0")	=	83
Community food program donation tax credit for farmers:		
Enter the amount of qualifying donations that have also been claimed as a charitable donation.	62150 × 25% =	84
Line 83 minus line 84 (if negative, enter "0")	=	85
Ontario health premium (complete the chart below)	+	86
Line 85 plus line 86	=	87
Enter this amount on line 42800 of your return.	Ontario tax	

Ontario health premium

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium. Enter the result on line 86 above.

Taxable income	Ontario health premium
\$20,000 or less	\$0
more than \$20,000 but not more than \$25,000 <input type="text"/> – \$20,000 = <input type="text"/> × 6% = <input type="text"/>	<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"/>	<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"/>	<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"/>	<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"/>	<input type="text"/>
more than \$200,600	\$900

See the privacy notice on your return.