### **Ontario Tax**

Form ON428 2020

Protected B when completed

#### Part A – Ontario tax on taxable income

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

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 \$220,00	Line 1 is mor	-
Amount from line 1						2
Line 2 minus line 3	_					3
(cannot be negative)	=	_ = _	_ =	=		4
Line 4 multiplied by the	×	_ ×	×	×	_ ×	5
percentage from line 5	=	_ =	=			6
Line 6 plus line 7	+	+	+	+	_ +	7
Ontario tax on taxable income	=					8
Part B – Ontario no	n-refundable ta	ax credits		Internal use 560		۱ ۵
Basic personal amount Age amount (if born in 19 Spouse or common-law)	955 or earlier) (use		(ma	Internal use 560 Claim \$10,783 580 eximum \$5,265) 580	40	9 10
Basic personal amount Age amount (if born in 19	955 or earlier) (use		(ma	Claim \$10,783 580	140 180 +	
Basic personal amount Age amount (if born in 19 Spouse or common-law	955 or earlier) (use partner amount:	Worksheet ON428)	(ma	Claim \$10,783 580 aximum \$5,265) 580	40 80 +	
Basic personal amount Age amount (if born in 19 Spouse or common-law pase amount Your spouse's or comm	955 or earlier) (use partner amount: non-law partner's ne return	Worksheet ON428) et income	(ma  Im \$9,156) 58120 =	Claim \$10,783 580 aximum \$5,265) 580	40 80 +	10
Basic personal amount Age amount (if born in 19 Spouse or common-law Base amount Your spouse's or comm from line 23600 of their	955 or earlier) (use partner amount: non-law partner's ne return gative, enter "0")	Worksheet ON428) et income		Claim \$10,783 580 aximum \$5,265) 580	40 80 +	10
Basic personal amount  Age amount (if born in 19  Spouse or common-law pase amount  Your spouse's or common from line 23600 of their  Line 11 minus 12 (if negotiary)	955 or earlier) (use partner amount: non-law partner's ne return gative, enter "0")	Worksheet ON428) et income		Claim \$10,783 580 aximum \$5,265) 580	140 180 + 2 +	10
Basic personal amount Age amount (if born in 19 Spouse or common-law Base amount Your spouse's or comm from line 23600 of their Line 11 minus 12 (if new Amount for an eligible de Base amount Your eligible dependant	955 or earlier) (use partner amount: non-law partner's neareturn gative, enter "0") ependant: t's net income from	Worksheet ON428) et income (maximu	 ım \$9,156) <mark>58120</mark> =	Claim \$10,783 580 aximum \$5,265) 580 11 12	40	10
Basic personal amount Age amount (if born in 19 Spouse or common-law pase amount Your spouse's or comm from line 23600 of their Line 11 minus 12 (if new Amount for an eligible de Base amount	955 or earlier) (use partner amount: non-law partner's neareturn gative, enter "0") ependant: t's net income from	Worksheet ON428) et income (maximu	 ım \$9,156) <mark>58120</mark> =	Claim \$10,783 580 aximum \$5,265) 580  11  12  14	40	

Continue on the next page.

•19

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Add lines 9, 10, 13, 16, and 17. CPP or QPP contributions:

Amount from line 30800 of your return

Amount from line 31000 of your return

Amount from line 31217 of your return

Employment insurance premiums:
Amount from line 31200 of your return

Adoption expenses

Add lines 19 to 23.

Line 18 plus line 24

24

(maximum \$13,156 per child) 58330 +

58240 +

58280 +

58300 +

58305 +

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

Amount from line 25 of the previous page						26
Pension income amount		(1	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 Wor	rksheet ON428)			58480	+	30
Add lines 28 to 30.					=	31
Interest paid on your student loans (amount from line 319	900 of your return)			58520	+	32
Your unused tuition and education amounts (attach Scho	edule ON(S11))			58560	+	33
Amounts transferred from your spouse or common-law p	artner (attach Sch	edule (	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 retur	'n		_	37		
Line 36 minus line 37 (if negative, enter "0")		-	=	- 38		
Allowable amount of medical expenses for other depend (use Worksheet ON428)		58729	+	39		
Line 38 plus line 39	, , , , , , , , , , , , , , , , , , , ,				+	40
Line 35 plus line 40			· ·	58800	Ī=	41
Ontario non-refundable tax credit rate					×	42
Line 41 multiplied by the percentage from line 42				58840	Ī=	43
Donations and gifts: Amount from line 17 of your federal Schedule 9	× 5.05% =			44		
Amount from line 18 of your federal Schedule 9	× 11.16% =		+	- 45		
Line 44 plus line 45		58969	=	- ▶	+	46
Line 43 plus line 46 Enter this amount on line 51.	Ontario non-	refund	able 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	× 33.67% =			_ 56		
Enter whichever is less: amount from line 55 or line 56	6			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 58 of the previous page				59
Ontario surtax:				
Amount from line 59 above	<u> </u>	60		
Ontario tax on split income from line 49		61		
Line 60 minus line 61 (if negative, enter "0")	=	62		
Complete lines 63 to 65 if the amount on line 62 is <b>more than \$4,830</b> . If the amount is <b>less than \$4,830</b> , enter "0" on line 65 and continue on li	ne 66.			
(Line 62 \$4,830) x 20% (if negative, enter "0")	=	63		
(Line 62 – \$6,182) x 36% (if negative, enter "0")	= +	64		
Line 63 plus line 64		<b> ▶</b>	+	65
Line 59 plus line 65			=	66
Ontario dividend tax credit from line 54			_	67
Line 66 minus line 67 (if negative, enter "0")			=	68
Ontario additional tax for minimum tax purposes:  If you entered an amount on line 98 of Form T691, use Worksheet ON4	428 to calculate your			
additional tax for minimum tax purposes.	,		+	69
Line 68 plus line 69			=	70

#### Ontario tax reduction

Enter "0" on line 77 if **any** of the following applies to you:

- You were **not** a resident of Canada at the beginning of the year
- You were not a resident of Ontario on December 31, 2020
- There is an amount on line 69
- The amount on line 70 is "0"
- Your return is filed for you by a trustee in bankruptcy
- You are **not** claiming an Ontario tax reduction

If **none** of the above applies to you, complete lines 71 to 77 to calculate your Ontario tax reduction.

Basic reduction						71		
If you had a spouse or common-law partner on De <b>only</b> the individual with the <b>higher net income</b> ca on lines 72 and 73.								
Reduction for dependent children born in 2002 or Number of dependent children 60		<	\$460	=	+	72		
Reduction for dependants with a mental or physical Number of dependants	al impairmer		\$460	=	+	73		
Add lines 71 to 73.					=	74		
Amount from line 74 above	>	<	2	=		75		
Amount from line 70 above					_	76		
Line 75 minus line 76 (if negative, enter "0")	Ontario ta	ax I	reduct	ion	=	▶	_	77
Line 70 minus line 77 (if negative, enter "0")	•						=	78
Provincial foreign tax credit (complete Form T2036	6)						_	79
Line 78 minus line 79 (if negative, enter "0")						_	=	80
					· ·	_		

Continue on the next page.

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## 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% =	- <del>-</del>	84
Line 83 minus line 84 (if negative, enter "0")	=	85
Ontario health premium (complete the chart below)	+	86
Line 85 plus line 86 Enter this amount on <b>line 42800</b> of your return.  Ontario tax	<b>x</b> =	87

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	<b>&gt; &gt;</b>	\$0
more than \$20,000 but not more than \$25,000	- \$20,000 = × 6% =	
more than \$25,000 but not more than \$36,000	<b>&gt; &gt;</b>	\$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	<b>&gt; &gt;</b>	\$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	<b>&gt; &gt;</b>	\$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	<b>&gt; &gt;</b>	\$750
more than \$200,000 but not more than \$200,600	- \$200,000 = × 25% =	+ \$750 =
more than \$200,600	<b>&gt; &gt;</b>	\$900

See the privacy notice on your return.

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