

Protected B when completed

Ontario Tax

Part A – Ontario tax on taxable income

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

		1
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continue on next page →

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

Amount from line 1

Line 2 minus line 3
(**cannot** be negative)

Line 4 multiplied by the
percentage from line 5


Line 6 plus line 7
**Ontario tax on
taxable income**



			2
–	0	00	3

=			4
×	5.05%		5
=			6

+	0	00	7
=			8



			2
–	44,740	00	3

=			4
×	9.15%		5
=			6

+	2,259	00	7
=			8

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

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

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**

Amount from line 1

			2
-	89,482	00	3

			2
-	150,000	00	3

Line 2 minus line 3
(**cannot** be negative)

=			4
×	11.16%		5
=			6

=			4
×	12.16%		5
=			6

Line 4 multiplied by the percentage from line 5

Line 6 plus line 7
Ontario tax on taxable income

+	6,353	00	7
=			8

+	13,107	00	7
=			8

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

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

Line 1 is more
than **\$220,000**



Amount from line 1

		2
–	220,000	00

Line 2 minus line 3
(**cannot** be negative)

=		4
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Line 4 multiplied by the
percentage from line 5

×	13.16%	5
=		6

Line 6 plus line 7
**Ontario tax on
taxable income**

+	21,619	00	7
=			8

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

Part B – Ontario non-refundable tax credits

	Internal use	56050			
Basic personal amount	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		10,071	00		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		10,071	00		14

Your eligible dependant's net
income from line 23600 of their return

Line 14 minus line 15 (if negative, enter "0")

-		15
=		

(maximum \$9,156)

Ontario caregiver amount (use Worksheet ON428)

Add lines 9, 10, 13, 16, and 17.

58160	+			16
58185	+			17
	=			18

CPP or QPP contributions:

Amount from line 30800 of your return

Amount from line 31000 of your return

Employment insurance premiums:

Amount from line 31200 of your return

Amount from line 31217 of your return

Adoption expenses

(maximum \$13,156 per child)

58240	+			● 19
58280	+			● 20
58300	+			● 21
58305	+			● 22
58330	+			23

Add lines 19 to 23.

Line 18 plus line 24

Amount from line 25 above [of the previous page]

Pension income amount (maximum \$1,491)

Line 26 plus line 27

Disability amount for self


(claim \$8,712, or if you were under 18 years of age, use Worksheet ON428)

Disability amount transferred from a dependant (use Worksheet ON428)

Add lines 28 to 30.

Interest paid on your student loans (amount from line 31900 of your return)

=		
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+			24
=			25
			26
58360	+		27
=			28

58440	+		29
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58480	+		30
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=			31
---	--	--	----

58520	+		32
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continue on next page →

Your tuition and education amounts (**attach**
Schedule ON(S11))

58560	+			33
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Amounts transferred from your spouse or
common-law partner (**attach** Schedule ON(S2))

58640	+			34
--------------	---	--	--	-----------

Add lines 31 to 34.

	=			35
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Medical expenses:

Read line 58689 of your Ontario
Information Guide.

58689				36
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Enter **whichever is less**:
\$2,440 **or** 3% of the amount on
line 23600 of your return

-				37
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Line 36 minus line 37 (if negative, enter "0")

=				38
---	--	--	--	-----------

Allowable amount of medical expenses
for other dependants
(use Worksheet ON428)

58729	+			39
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Line 38 plus line 39

58769	=			
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	+			40
--	---	--	--	-----------

Add lines 35 and 40. **58800** = **41**

Ontario non-refundable tax credit rate × **5.05%** **42**

Line 41 multiplied by the percentage from line 42 **58840** = **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**

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	+	
Line 48 plus line 49		=	
Ontario non-refundable tax credits from line 47		-	
Line 50 minus line 51 (if negative, enter "0")		=	
Ontario minimum tax carryover:			
Amount from line 52 above			53
Ontario dividend tax credit (use Worksheet ON428)	61520	-	
Line 53 minus line 54 (if negative, enter "0")		=	
Amount from line 40427 of your return		× 33.67% =	

Enter **whichever is less:**

amount from line 55 or 56.

61540	-		● 57
	=		58
			59

Line 52 minus line 56 (if negative, enter "0")

Amount from line 58 above [of the previous page]

Ontario surtax:

Amount from line 59 above

Ontario tax on split income from line 49

Line 60 minus line 61 (if negative, enter "0")

		60
-		61
=		62

Complete lines 63 to 65 if the amount on line 62 is **more than \$4,830**. If the amount is **less than \$4,830**, enter "0" on line 65 and continue on line 66.


(Line 62 minus \$4,830) × 20%
 (if negative, enter "0") = **63**

(Line 62 minus \$6,182) × 36%
 (if negative, enter "0") = **64**

continue on next page →

Line 63 plus line 64

=		
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Line 59 plus line 65

Ontario dividend tax credit from line 54

Line 66 minus line 67 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:
If you entered an amount on line 98 of Form T691,
use Worksheet ON428 to calculate your additional
tax for minimum tax purposes.

Line 68 plus line 69

+		65
=		66
-		67
=		68

+		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

249	00	71
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If you had a spouse or common-law partner on December 31, 2020, only the individual with the **higher net income** can claim the amounts on lines 72 and 73.

continue on next page →

Reduction for dependent children born in 2002 or later:

Number of dependant children

60969

× \$460 =

+

72

Reduction for dependent with a mental or physical impairment:

Number of dependants

60970

× \$460 =

+

73

Add lines 71 to 73.

=

74

Amount from line 74 above

× 2 =

75

Amount from line 70 on page 14 [above]

-

76

Line 75 minus line 76
(if negative, enter "0")

Ontario tax reduction

=



-

77

Line 70 minus line 77 (if negative, enter "0")

=

78

Provincial foreign tax credit (complete Form T2036)	—		79
Line 78 minus line 79 (if negative, enter "0")	=		80
Amount from line 80 above [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 on pages 16 to 18 [below])	+		86
Line 85 plus line 86. Enter this amount on line 42800 of your return.			
	Ontario tax	=	87

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 on page 15 [above].

Taxable income	Ontario health premium
\$20,000 or less	\$0
more than \$20,000, but not more than <input type="text"/> – \$20,000 = <input type="text"/> × 6% =	<input type="text"/>
more than \$25,000, but not more than \$36,000	\$300

**Ontario health
premium**

Taxable income

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

$$\boxed{} - \$36,000 = \boxed{} \times 6\% = \boxed{}$$

$$+ \$300 = \boxed{}$$

more than \$38,500, but not more than \$48,000

\$450

more than
\$48,000,
but not
more than
\$48,600

$$\boxed{} - \$48,000 = \boxed{} \times 25\% = \boxed{}$$

$$+ \$450 = \boxed{}$$

more than \$48,600, but not more than \$72,000

\$600

**Ontario health
premium**

Taxable income

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

See the privacy notice on your return.