

## Ontario Tax

Complete this form and **attach a copy** of it to your return. For details, see the forms book.

### Step 1 – Ontario non-refundable tax credits

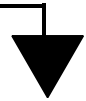
	For internal use only	<b>5605</b>		
Basic personal amount	<b>claim \$8,881</b>	<b>5804</b>		<b>1</b>
Age amount (if born in 1944 or earlier) (use provincial worksheet)	<b>(maximum \$4,336)</b>	<b>5808</b>	+	<b>2</b>
Spouse or common-law partner amount				
Base amount		8,295	00	
<b>Minus:</b> his or her net income from page 4 [1] of your return		-		

continue on next page →

**Result:** (if negative, enter "0")

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		(maximum \$7,541)			
Amount for an eligible dependant	(use provincial worksheet)	5812	+		3
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5816	+		4
Canada Pension Plan or Quebec Pension Plan contributions:	(amount from line 308 of your federal Schedule 1)	5820	+		5
(amount from line 310 of your federal Schedule 1)		5824	+		● 6
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	5828	+		● 7
Adoption expenses	(see line 5833 in the forms book)	5832	+		● 8
		5833	+		9

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Pension income amount <b>(maximum \$1,228)</b>	(see line 5836 in the forms book)	<b>5836</b>	+			<b>10</b>
Caregiver amount	(use provincial worksheet)	<b>5840</b>	+			<b>11</b>
Disability amount (for self)	(see line 5844 in the forms book)	<b>5844</b>	+			<b>12</b>
Disability amount transferred from a dependant	(use provincial worksheet)	<b>5848</b>	+			<b>13</b>
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	<b>5852</b>	+			<b>14</b>
Your tuition and education amounts	<b>[attach Schedule ON(S11)]</b>	<b>5856</b>	+			<b>15</b>
Tuition and education amounts transferred from a child		<b>5860</b>	+			<b>16</b>
Amounts transferred from your spouse or common-law partner	<b>[attach Schedule ON(S2)]</b>	<b>5864</b>	+			<b>17</b>

continue on next page →

Medical expenses (see line 5868 in the forms book) **5868**

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**18**

Enter \$2,010 or 3% of net income from line 236 of your return, whichever is less. 

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**19**

Line 18 minus line 19 (if negative, enter "0") 

=	
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**20**

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

+	
---	--

**21**

Add lines 20 and 21. **5876**

=	
---	--

Add lines 1 to 17 and line 22. 

+	
---	--

**22**

**5880**

=	
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Non-refundable tax credit rate 

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**23**

Multiply line 23 by line 24. 

×		6.05%
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**24**

**5884**

=	
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**25**

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"/>	26
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Amount from line 347 of your federal Schedule 9

<input type="text"/>	<input type="text"/>	× 11.16 % =	+	<input type="text"/>	<input type="text"/>	27
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Add lines 26 and 27.

<b>5896</b>	=	<input type="text"/>	<input type="text"/>	↓
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+	<input type="text"/>	<input type="text"/>	28
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Add lines 25 and 28.

Enter this amount  
on line 41.

**Ontario  
non-refundable  
tax credits**


<b>6150</b>	=	<input type="text"/>	<input type="text"/>	29
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**Step 2 – 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.**

<input type="text"/>	<input type="text"/>	30
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continue on next page →

Use the amount at line 30 to determine which **ONE** of the following columns you have to complete. 

If line 30 is  
**\$36,848**  
or less

If line 30 is  
more than  
**\$36,848**, but not  
more than **\$73,698**

Enter the amount from  
line 30 in the applicable  
column.

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-	<b>0</b>	<b>00</b>

31

32

-	<b>36,848</b>	<b>00</b>

Line 31 minus line 32  
(cannot be negative)

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=		
×	<b>6.05 %</b>	
=		

33

34

35

=		
×	<b>9.15 %</b>	
=		

Multiply line 33 by line 34.

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Add lines 35 **Ontario tax on**  
and 36. **taxable income**

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+	<b>0</b>	<b>00</b>
=		

36

37

+	<b>2,229</b>	<b>00</b>
=		

► Use the amount at line 30 to determine which **ONE** of the following columns you have to complete.

If line 30 is  
more than  
**\$73,698**



Enter the amount from line 30  
in the applicable column.

---

			31
—	<b>73,698</b>	<b>00</b>	32

Line 31 minus line 32  
(cannot be negative)

---

=			33
×	<b>11.16 %</b>		34

Multiply line 33 by line 34.

---

=			35
---	--	--	----

Add lines 35     **Ontario tax on**  
and 36.            **taxable income**

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+	<b>5,601</b>	<b>00</b>	36
=			37

continue on next page →

### Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 37.

		<b>38</b>
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Enter your Ontario tax on split income from Form T1206.

<b>6151</b>	+		<b>● 39</b>
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Add lines 38 and 39.

=		<b>40</b>
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Enter your Ontario non-refundable tax credits from line 29.

		<b>41</b>
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Ontario dividend tax credit:

Credit calculated for line 6152 on the "Provincial Worksheet"

<b>6152</b>	+		<b>● 42</b>
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Ontario overseas employment tax credit:

Amount from line 426 of federal Schedule 1

		$\times 38.5\% =$	<b>6153</b>	+		<b>● 43</b>
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Ontario minimum tax carryover:

Amount from line 427 of the federal Schedule 1

		$\times 40.33\% =$	<b>6154</b>	+		<b>● 44</b>
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Add lines 41 to 44.

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

-		45
=		46

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

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 × 40.33% =

+		47
=		48

Add lines 46 and 47.

**Ontario surtax**

(Line 48 

--	--

 minus \$4,257)

× 20% (if negative, enter "0")

=

		49
--	--	----

(Line 48 

--	--

 minus \$5,370)

× 36% (if negative, enter "0")

=


+		50
---	--	----

continue on next page →

Add lines 49 and 50.

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=		
---	--	--



Add lines 48 and 51.

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+			51
=			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 67 and **complete Step 7**. Otherwise, continue below.

## Step 4 – Ontario Tax Reduction

Basic reduction

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	205	00	53
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If you had a spouse or common-law partner on December 31, 2009, **only** the individual with the **higher net income** can claim the amounts on lines 54 and 55.

Reduction for dependent children born in 1991 or later

Number of dependent children **6269**  × \$379 = 

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**54**

Reduction for disabled or infirm dependants (see line 55 in the forms book)

Number of disabled or infirm dependants **6097**  × \$379 = 

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**55**

Add lines 53, 54, and 55. 

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**56**

Enter the amount from line 56. 

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 × 2 = 

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**57**

Enter the amount from line 52. 

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**58**

Line 57 minus line 58 (if negative, enter "0") **Ontario Tax Reduction claimed**

= 

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

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**59**

= 

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**60**

Enter the amount from line 60 on the previous page

		<b>61</b>
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### Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

–		<b>62</b>
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Line 61 minus line 62

=		<b>63</b>
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### Step 6 – Ontario labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes **02** and **04** of **LSIF** tax credit certificate(s)

A

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 × 15 % = (max. \$1,125) **6275**

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 ● **64**

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

B

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 × 5 % = (max. \$375) **6276** + 


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 ● **65**

Add lines 64 and 65.

**LSIF tax credit**

=		
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Line 63 minus line 66 (if negative, enter "0")

-		66
=		67

### Step 7 – Ontario Health Premium

If your taxable income (from line 30) is not more than \$20,000, enter "0". Otherwise, enter the amount calculated in the chart on pages 14 to 16 [below].

**Ontario  
Health Premium**

+		68
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Add lines 67 and 68.  
Enter the result on line 428 of your return.

**Ontario tax**

=		69
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continue on next page →

## Ontario Health Premium Chart

Enter your **taxable income** from line 30.

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1

Use the amount on line 1 to find the row that applies to you.

- If there is an Ontario Health Premium amount in your row, enter that amount on line 68 on page 13 [above].
- Otherwise, you have to complete the calculation in your row.

Enter your taxable income in the first box, complete the calculation, and enter the result on line 68 on page 13 [above].

**Taxable Income**

**Ontario  
Health Premium**

not more than **\$20,000**

<b>\$0</b>	
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more than **\$20,000**, but not more than **\$25,000**

		-	\$20,000	=		
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× 6% =

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more than **\$25,000**, but not more than **\$36,000**

<b>\$300</b>	
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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>\$450</b>	
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more than **\$48,000**, but not more than **\$48,600**

		-	\$48,000	=		
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× 25% =

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+ \$450 =

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## Taxable Income

## Ontario Health Premium

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

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<b>\$600</b>	
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more than **\$72,000**, but not more than **\$72,600**

		-	\$72,000	=		
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×	25%	=			+	\$600	=		
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more than **\$72,600**, but not more than **\$200,000**

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<b>\$750</b>	
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more than **\$200,000**, but not more than **\$200,600**

		-	\$200,000	=		
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×	25%	=			+	\$750	=		
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more than **\$200,600**

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<b>\$900</b>	
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