

Ontario Tax

Complete this form, and **attach a copy** to your return. For more information, see the related lines in the forms book.


Step 1 – Ontario non-refundable tax credits

	For internal use only				
Basic personal amount	claim \$9,104	5605			1
Age amount (if born in 1946 or earlier) (use provincial worksheet) (maximum \$4,445)		5808	+		2
Spouse or common-law partner amount				8,503	00
Minus: 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 \$7,730)

5812	+			3
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Amount for an eligible dependant

Base amount


8,503	00
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Minus: his or her net income from line 236 of his or her return

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

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(maximum \$7,730)

5816	+			4
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Amount for infirm (use provincial dependants age 18 or older worksheet)

5820	+			5
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CPP and QPP contributions:

(amount from line 308 of your federal Schedule 1)

5824	+			6
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(amount from line 310 of your federal Schedule 1)

5828	+			7
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Employment insurance premiums:

(amount from line 312 of your federal Schedule 1)

5832	+			● 8
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(amount from line 317 of your federal Schedule 1)

5829	+			● 9
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Adoption expenses

5833	+			10
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Pension income amount **(maximum \$1,259)**

5836	+			11
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Caregiver amount (use provincial worksheet)

5840	+			12
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Disability amount (for self)

5844	+			13
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Disability amount transferred (use provincial worksheet from a dependant)

5848	+			14
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Interest paid on your student loans (amount from line 319 of your federal Schedule 1)

5852	+			15
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Your tuition and education amounts **[attach Schedule ON(S11)]**

5856	+			16
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continue on next page →

Tuition and education amounts transferred from a child **5860** + **17**

Amounts transferred from your spouse or common-law partner **[attach Schedule ON(S2)]** **5864** + **18**

Medical expenses:

(Read line 5868 in the forms book.) **5868** **19**

Enter \$2,061 or 3% of line 236 of your return, whichever is **less**. - **20**

Line 19 minus line 20 (if negative, enter "0") = **21**

Allowable amount of medical expenses for other dependants (use provincial worksheet) **5872** + **22**

Add lines 21 and 22. **5876** = 

+ **23**

Add lines 1 through 18, and line 23.

5880 =



Ontario non-refundable tax credit rate

24

× 5.05%

25

Multiply line 24 by line 25.

5884

=

26

Donations and gifts:

Amount from line 345 of your federal Schedule 9

× 5.05 % =

27

Amount from line 347 of your federal Schedule 9

× 11.16 % =

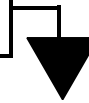
+

28

Add lines 27 and 28.

5896

=



+

29

Add lines 26 and 29.

Enter this amount
on line 42.

**Ontario
non-refundable
tax credits**

6150

=

30

continue on next page →

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.**

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31



Complete the appropriate column depending on the amount on line 31.



Line 31 is
\$37,774 or less



Line 31 is more
than \$37,774 but
not more than
\$75,550



Enter the amount
from line 31.

—	0	00	

32

33

—	37,774	00	

Line 32 minus line 33
(cannot be negative)

=			
×	5.05 %		
=			

34

35

36

=			
×	9.15 %		
=			

Multiply line 34 by line 35.

Add lines 36 Ontario tax on
and 37. taxable income

+	0	00	
=			

37

38

+	1,908	00	
=			

Go to Step 3.

Go to Step 3.

- ▶ Complete the appropriate column depending on the amount on line 31.

Line 31 is more
than **\$75,550**



Enter the amount
from line 31.

			32
–	75,550	00	33

Line 32 minus line 33
(cannot be negative)

=			34
×	11.16 %		35

Multiply line 34 by line 35.

=			36
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Add lines 36 **Ontario tax on**
and 37. **taxable income**

+	5,364	00	37
=			38

Go to Step 3.

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

		39
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Enter your Ontario tax on split income from Form T1206.

6151	+		40
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Add lines 39 and 40.

=		41
---	--	-----------

Enter your Ontario non-refundable tax credits from line 30.

		42
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Ontario dividend tax credit:

Credit calculated for line 6152 on the "Provincial Worksheet"

6152	+		43
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Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

		$\times 38.5\% =$	6153	+		44
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Ontario minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 33.67% = _____

Add lines 42 to 45.

6154	+	<input type="text"/>	<input type="text"/>	● 45
	=	<input type="text"/>	<input type="text"/>	



Line 41 minus line 46 (if negative, enter "0")

-	<input type="text"/>	<input type="text"/>	46
=	<input type="text"/>	<input type="text"/>	47

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

× 33.67% = _____

Add lines 47 and 48.

+	<input type="text"/>	<input type="text"/>	48
=	<input type="text"/>	<input type="text"/>	49

Ontario surtax

(Line 49 minus \$4,078)

× 20% (if negative, enter "0") = _____

<input type="text"/>	<input type="text"/>	50
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(Line 49

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 minus \$5,219)
 × 36% (if negative, enter "0") =

 Add lines 50 and 51.

+			51
=			



 Add lines 49 and 52.

+			52
=			53

If you are **not** claiming an Ontario tax reduction and the credits in Steps 5 and 6, enter the amount from line 53 on line 68 on page 14 [the next page], and **complete Step 7**. Otherwise, continue below.

Step 4 – Ontario tax reduction

Basic reduction _____

210	00
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54

If you had a spouse or common-law partner on December 31, 2011, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

continue on next page →

Reduction for dependent children born in 1993 or later

Number of dependent children **6269** × \$389 =

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55

Reduction for dependants with a mental or physical infirmity

Number of dependants **6097** × \$389 =

--	--

56

Add lines 54, 55, and 56.

57

Enter the amount from line 57. × 2 =

58


Enter the amount from line 53.

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59

Line 58 minus line 59 (if negative, enter "0") **Ontario tax reduction claimed**

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Line 53 minus line 60 (if negative, enter "0")

60

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61

Enter the amount from line 61 on the previous page.

		62
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Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

–		63
---	--	-----------

Line 62 minus line 63

=		64
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Step 6 – 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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 × 5 % = (max. \$375) **6275**

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 ● **65**

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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 ● **66**

continue on next page →

Add lines 65 and 66.

LSIF tax credit

=		
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Line 64 minus line 67 (if negative, enter "0")

-		67
=		68

Step 7 – Ontario Health Premium

If your taxable income (from line 31) is not more than \$20,000, enter "0". Otherwise, enter the amount calculated in the chart on pages 15 to 17 [below].

**Ontario
Health Premium**

+		69
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Add lines 68 and 69.
Enter the result on line 428
of your return.

Ontario tax

=		70
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Ontario Health Premium

Enter your **taxable income** from line 31.

		1
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Go to the line that corresponds to your taxable income.

- If there is an Ontario Health Premium amount on that line, enter that amount on line 69 on page 14 [above].
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 69 on page 14 [above].

continue on next page →

Taxable income

**Ontario
Health Premium**

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

\$0	
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more than **\$20,000**, but not more than **\$25,000**

		– \$20,000 =		
--	--	--------------	--	--

× 6% =

--	--

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

\$300	
--------------	--

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

		– \$36,000 =		
--	--	--------------	--	--

× 6% =

		+	\$300 =
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more than **\$38,500**, but not more than **\$48,000**

\$450	
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more than **\$48,000**, but not more than **\$48,600**

		– \$48,000 =		
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× 25% =

		+	\$450 =
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Taxable income

**Ontario
Health Premium**

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

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

$$\boxed{} \boxed{} - \$72,000 = \boxed{} \boxed{}$$

$$\times 25\% = \boxed{} \boxed{} + \$600 =$$

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more than **\$72,600**, but not more than **\$200,000**

\$750	
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more than **\$200,000**, but not more than **\$200,600**

$$\boxed{} \boxed{} - \$200,000 = \boxed{} \boxed{}$$

$$\times 25\% = \boxed{} \boxed{} + \$750 =$$

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more than **\$200,600**

\$900	
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