

Provincial Worksheet

Use these charts to do the calculations you may need to complete Form ON428, "Ontario Tax" and Form ON479, "Ontario Credits".

You can find more information about completing these charts in the forms book.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

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Line 5808 – Age amount

Maximum amount

4,445	00	1
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Your net income from line 236 of your return

		2
--	--	---

Base amount

– 33,091	00	3
----------	----	---

Line 2 minus line 3 (if negative, enter "0")

=		4
---	--	---

Applicable rate

× 15%		5
-------	--	---

Multiply line 4 by line 5.

=		
---	--	--



Line 1 minus line 6 (if negative, enter "0")

–		6
---	--	---

=		7
---	--	---

Enter this amount on line 5808 of Form ON428.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount

10,391	00	1
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Dependant's net income
(line 236 of his or her return)

–		2
---	--	---

Line 1 minus line 2
(if negative, enter "0") **(maximum \$4,292)**

=		3
---	--	---

If you claimed this dependant on line 5816, enter the amount claimed.

–		4
---	--	---

Allowable amount for this dependant:
line 3 minus line 4 (if negative, enter "0")

=		5
---	--	---

Enter, on line 5820 of Form ON428, the total amount claimed for **all** dependants.

continue on next page →

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount

18,972	00	1
--------	----	---

Dependant's net income
(line 236 of his or her return)

–		2
---	--	---

Line 1 minus line 2
(if negative, enter "0") **(maximum \$4,291)**

=		3
---	--	---

If you claimed this dependant on line 5816, enter the amount claimed.

–		4
---	--	---

Allowable amount for this dependant:
line 3 minus line 4 (if negative, enter "0")

=		5
---	--	---

Enter, on line 5840 of Form ON428, the total amount claimed for **all** dependants.

Line 5844 – Disability amount (for self)

(supplement calculation if you were under 18 years of age on December 31, 2011)

Maximum supplement

4,290	00	1
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Total of child care and attendant care expenses for you, claimed by you or by another person

		2
--	--	---

Base amount

–	2,513	00	3
---	-------	----	---

Line 2 minus line 3 (if negative, enter "0")

=			
---	--	--	--



Line 1 minus line 4 (if negative, enter "0")

–			4
=			5

Enter, on line 5844 of Form ON428, \$7,355 **plus** the amount from line 5 (maximum \$11,645), **unless** you are completing this chart to calculate the amount at line 5848.

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Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount

7,355	00	1
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If the dependant was **under 18 years of age** on December 31, 2011, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was **18 years of age or older**, enter "0".

+		2
---	--	---

Add lines 1 and 2.

=		3
---	--	---

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428

+		4
---	--	---

Add lines 3 and 4.

=		5
---	--	---

Dependant's taxable income
(line 260 of his or her return)

-		6
---	--	---

Allowable amount for this dependant:

line 5 minus line 6 (if negative, enter "0")

Enter, on line 5848 of Form ON428, the amount from line 3 or line 7, whichever is **less**.

=		
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Enter, on line 5848 of Form ON428, the total amount claimed for **all** disabled dependants.

If, at the end of the year, you and your dependant were not residents of the same province or territory, special rules may apply. Call the Canada Revenue Agency to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant

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Enter \$2,061 or 3% of the dependant's net income (from line 236 of his or her return), whichever is **less**.

–		
---	--	--

continue on next page →

Line 1 minus line 2
(if negative, enter "0") (maximum \$11,107) = **3**

Enter, on line 5872 of Form ON428, the total amount claimed for **all** dependants.

Line 6152 – Ontario dividend tax credit

Calculate the amount to enter on line 6152 of Form ON428 by completing **one** of the following **two** calculations:

- If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

Line 120
of your return × 6.4% =

Enter the amount on line 6152 of Form ON428.

- If you entered amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return			1			
Line 180 of your return	-		2	$\times 4.5\% =$		4
Line 1 minus line 2	=		3	$\times 6.4\% =$	+	5
Add lines 4 and 5.					=	6

Enter the amount on line 6152 of Form ON428.

Line 3 – Ontario political contribution tax credit

If your total political contributions (line 2 of Form ON479) were **\$2,821 or more**, enter \$1,240 on line 3 of Form ON479.



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▶ Otherwise, complete the appropriate column depending on the amount on line 2. ▶

	Line 2 is \$372 or less			Line 2 is more than \$372 but not more than \$1,240		
Enter your total contributions. <hr/>	1					
	2	—	0 00	—	372 00	
Line 1 minus line 2 (cannot be negative) <hr/>	3	=		=		
	4	×	75%	×	50%	
Multiply line 3 by line 4. <hr/>	5	=		=		
	6	+	0 00	+	279 00	
Add lines 5 and 6. <hr/>	7	=		=		

Enter the amount on line 3 of Form ON479.

▶ Otherwise, complete the appropriate column depending on the amount on line 2.

Line 2 is more
than **\$1,240**

Enter your total contributions.

1		
2	–	1,240 00

Line 1 minus line 2
(cannot be negative)

3	=	
4	×	33.33%

Multiply line 3 by line 4.

5	=	
6	+	713 00

Add lines 5 and 6.

7	=	
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Enter the amount on line 3 of Form ON479.