



Complete this form and **attach a copy** of it to your return. For details, see pages 1 to 5 in the forms book.

Step 1 – Ontario tax on taxable income

Enter your **taxable income** from line 260 of your return

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 1 in the applicable column

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7 **Ontario tax on taxable income**

If line 1 is
\$31,893 or less

2		2
3	0 00	3
4		4
5	6.05%	5
6		6
7	0 00	7
8		8

Go to Step 2

If line 1 is
more than **\$31,893**, but
not more than **\$63,786**

2		2
3	31,893 00	3
4		4
5	9.15%	5
6		6
7	1,930 00	7
8		8

Go to Step 2

If line 1 is
more than **\$63,786**

2		2
3	63,786 00	3
4		4
5	11.16%	5
6		6
7	4,848 00	7
8		8

Go to Step 2

Step 2 – Ontario non-refundable tax credits

Important: Provincial non-refundable tax credits may be **different** from the federal amounts claimed on Schedule 1. For details, see the *Provincial Worksheet* and pages 1 to 3 in the forms book.

		For internal use only	5605		
Basic personal amount	claim \$7,686	5804			9
Age amount (if born in 1937 or earlier)	(use provincial worksheet)	5808	+		10
Spouse or common-law partner amount					
Base amount	7,179 00				
Minus his or her net income from page 1 of your return					
(if negative, enter "0") (maximum \$6,526)		5812	+		11
Amount for an eligible dependant	(use provincial worksheet)	5816	+		12
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820	+		13
Canada Pension Plan or Quebec Pension Plan contributions:					
(amount from line 308 of your federal Schedule 1)	5824	+			• 14
(amount from line 310 of your federal Schedule 1)	5828	+			• 15
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	5832	+		• 16
Pension income amount	(use provincial worksheet)	5836	+		17
Caregiver amount	(use provincial worksheet)	5840	+		18
Disability amount	(see line 5844 on page 2 of the forms book)	5844	+		19
Disability amount transferred from a dependant	(use provincial worksheet)	5848	+		20
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852	+		21
Your tuition and education amounts	[attach Schedule ON(S1)]	5856	+		22
Tuition and education amounts transferred from a child		5860	+		23
Amounts transferred from your spouse or common-law partner	[attach Schedule ON(S2)]	5864	+		24
Medical expenses	5868				25
Enter \$1,740 or 3% of line 236, whichever is less					26
Line 25 minus line 26 (if negative, enter "0")					27
Medical expenses adjustment	(use provincial worksheet) 5872				28
Line 27 minus line 28 (if negative, enter "0")	5876				29
Add lines 9 through 24, and line 29		5880	=		30
Non-refundable tax credit rate			x	6.05%	31
Multiply line 30 by line 31		5884	=		32
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	x 6.05% =				33
Amount from line 347 of your federal Schedule 9	x 11.16% =		+		34
Add lines 33 and 34		5896	=		35
Add lines 32 and 35					36
Ontario non-refundable tax credits		6150	=		

Go to Step 3 on the back

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 8 on the front of this form

Enter your Ontario tax on split income from Form T1206

Add lines 37 and 38

Enter your Ontario non-refundable tax credits from line 36

Ontario dividend tax credit

Amount from line 120 on your return

× 5.13% =

6152

+

• 41

Ontario overseas employment tax credit:

Amount from line 426 on federal Schedule 1

× 38.5% =

6153

+

• 42

Ontario minimum tax carry-over from Form T1219

6154

+

• 43

Add lines 40 through 43

=

▶

Line 39 minus line 44 (if negative, enter "0")

=

Ontario additional tax for minimum tax purposes from Form T1219

+

Add lines 45 and 46

=

Ontario surtax

(Line 47) minus \$3,685) × 20% (if negative, enter "0")

48

(Line 47) minus \$4,648) × 36% (if negative, enter "0")

+

49

Add lines 48 and 49

=

▶

Add lines 47 and 50

=

Enter the Ontario foreign tax credit from Form T2036

-

Line 51 minus line 52

=

Go to Step 4

Step 4 – Ontario tax reduction

Basic reduction

161 00

If you had a spouse or common-law partner on December 31, 2002 (as defined on page 11 in the *General Income Tax and Benefit Guide*), **only** the one of you who has the **higher net income** can claim the reductions on lines 55 and 56.

Reduction for dependent children born in 1984 or later

Number of dependent children 6269 × \$328 =

+

55

Reduction for disabled or infirm dependants (see line 56 on page 4 of the forms book)

Number of disabled or infirm dependants 6097 × \$328 =

+

56

Add lines 54, 55, and 56

=

57

If line 57 is equal to or more than line 53, no Ontario tax is payable. Enter "0" on line 61.

Enter the amount from line 57

× 2 =

58

Enter the amount from line 53

-

59

Line 58 minus line 59 (if negative, enter "0")

Ontario tax reduction

=

▶

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

=

Go to Step 5

If you are not claiming Ontario investment and employee ownership tax credits, enter "0" on line 67 below.

Step 5 – Ontario investment and employee ownership (OIEO) tax credits

Labour-sponsored investment fund tax credit: (see lines 62 and 63 on page 4 of the forms book)

Total cost of shares from

boxes 02 and 04 of OIEO (LSIF)

Tax Credit Certificate(s)

A

× 15% = (max. \$750) 6275

• 62

Total cost of ROIF eligible shares

from boxes 03 and 05 of OIEO

(LSIF) Tax Credit Certificate(s)

B

× 5% = (max. \$250) 6276

+

• 63

Employee ownership tax credit:

Credit amount from OIEO Tax Credit Certificate(s) –

(see line 64 on page 4 of the forms book) (max. \$4,150) 6280

• 64

Unused employee ownership tax credits from the previous five years – (see line 65 on page 5 of the forms book)

+

65

Add lines 64 and 65

=

▶

Add lines 62, 63, and 66

OIEO tax credits

=

▶

Line 61 minus line 67 (if negative, enter "0")

Enter the result on line 428 of your return

Ontario tax

=