



Attach a copy of this form to your return to claim your Ontario credits. The instructions on lines 8 and 16 are different depending on your age on December 31, 2002.

For details about these credits, see pages 5 to 10 in the forms book.

If you have a spouse or common-law partner, special rules may apply. See page 5 in the forms book for details. See also the "Involuntary separation" information below.

Enter your net income from line 236 of your return			1
Enter your spouse or common-law partner's net income from page 1 of your return	+		2
Add lines 1 and 2	=		3
Income for Ontario credits			

**Involuntary separation**

If, on December 31, 2002, you and your spouse or common-law partner occupied separate principal residences for medical, educational, or business reasons, leave line 2 blank and enter his or her address in the area beside box 6089.

6089

**Ontario property and sales tax credits****Property tax credit**

Rent paid in Ontario in 2002	6110	× 20% =		4
Property tax paid in Ontario in 2002	6112	+		5
Student residence claim \$25	6114	+		6
Add lines 4, 5, and 6	Occupancy cost 6116	=		7

If under age 65: Enter the amount from line 7 or \$250, whichever is less

If age 65 or older: Enter the amount from line 7 or \$500, whichever is less

Amount from line 7		× 10% =		8
Add lines 8 and 9		+		9
Complete the Declaration for the property tax credit box below		=		10
Property tax credit				

**Sales tax credit**

Basic sales tax credit	claim \$100	6033		11
Additional credit for spouse or common-law partner	claim \$100	6035	+	12
Number of dependent children born in 1984 or later	6099	× \$50 =	+	13
Add lines 11, 12, and 13	Sales tax credit	=		14
Add lines 10 and 14				15

If under age 65: (Line 3) minus \$4,000) × 2% (if negative, enter "0")

If age 65 or older: (Line 3) minus \$22,000) × 4% (if negative, enter "0")

Line 15 minus line 16 (if negative, enter "0")				16
				17

Enter the amount from line 17 or \$1,000, whichever is less

Enter the amount from line 18 on line 479 of your return unless you are claiming other Ontario tax credits on the back of this form

Ontario property and sales tax credits

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**Declaration for the property tax credit** (If you need more space, attach a separate sheet of paper.)

I declare the following information about my principal residences in Ontario during 2002:

Address	Number of months resident in 2002	Rent paid in 2002	Property tax paid in 2002	Name of landlord or municipality to whom payment was made

Enter your Ontario property and sales tax credits from line 18 on the front of this form 18

### Ontario political contribution tax credit

Ontario political contributions made in 2002 6310 19  
Credit calculated for line 20 on the *Provincial Worksheet*  
(maximum \$1,000) **Ontario political contribution tax credit** + 20

### Ontario home ownership savings plan (OHOSP) tax credit

#### OHOSP qualifying income:

If you lived with your spouse or common-law partner on December 31, 2002, or you claimed an amount for an eligible dependant on line 5816 of Form ON428, enter one-half of the amount from line 3. Otherwise, enter the amount from line 3. 6315 21

Enter contributions to your plan in 2002 (maximum \$2,000) 6236 22

Contributions to your spouse or common-law partner's plan in 2002 (max. \$2,000) 6237 + 23

Total contributions: Add lines 22 and 23 = 24

Look up the amount from line 21 in the table on page 10 in the forms book and enter the tax credit factor here x 25

Multiply line 24 by the factor on line 25

**Attach the T1C-OHOSP receipt** **OHOSP tax credit** = ▶ + 26

### Ontario equity in education tax credit (EETC)

Ontario EETC amount from line 17 on your Form T1238 6323 + • 27

### Ontario focused flow-through share tax credit

Total expenses reported on line 4 of Form T1221 6266 × 5% = + 28

Add lines 18, 20, and 26 to 28. **If you are claiming Ontario tax credits for self-employed individuals, complete the next section. Otherwise, enter the amount from line 29 on line 479 of your return.** = 29

## Ontario tax credits for self-employed individuals

For details, see pages 7 to 9 in the forms book.

Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program 6325

Number of eligible post-secondary graduates your business or partnership hired under the Ontario graduate transitions tax credit program 6328

Number of eligible individuals with a disability your business or partnership incurred an expense for under the Ontario workplace accessibility tax credit program 6329

Are you claiming one or more of these tax credits as a member of a partnership? 6326 1 ☐ Yes 2 ☐ No

If yes, enter the first nine digits of your Business Number. 6327

#### Ontario co-operative education tax credit

Credit calculated on page 9 in the forms book (maximum \$1,000 per qualifying workplacement) 6320 + • 30

#### Ontario graduate transitions tax credit

Credit calculated on page 9 in the forms book (maximum \$4,000 per qualifying employment) 6321 + • 31

#### Ontario workplace child care tax credit

Qualifying expenditures 6332 × 5% = + 32

#### Ontario workplace accessibility tax credit

Eligible expenditures 6334 × 15% = + 33

#### Ontario educational technology tax credit

Eligible donations and price discounts 6330 × 5% = + 34

#### Ontario school bus safety tax credit

Qualifying expenditures 6331 × 5% = + 35

Add lines 29 to 35. Enter the result on line 479 of your return. **Ontario credits** = 36