



Use these charts to do some of 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 on pages 1 to 6 of the forms book.
Keep this *Provincial Worksheet* for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount			3,753	00	1
Your net income from line 236 of your return					2
Base amount	-	27,938	00		3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	x	15%			5
Multiply line 4 by line 5	=				6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form ON428.	=				7

Line 5816 – Amount for an eligible dependant

Base amount			7,179	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3
Enter, on line 5816 of Form ON428, \$6,526 or the amount on line 3, whichever is less .	=				3

Line 5820 – Amount for infirm dependants age 18 or older

Base amount			8,773	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"). If it is more than \$3,623, enter \$3,623.	=				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

Complete this calculation for each dependant.

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

Line 5836 – Pension income amount

Amount from line 115 of your return					1
Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2002, or you received the payments because of the death of your spouse or common-law partner	+				2
Add lines 1 and 2	=				3
Foreign pension income included on line 115 of your return and deducted on line 256 of your return					4
Income from a U.S. individual retirement account (IRA) included on line 115 of your return	+				5
Add lines 4 and 5	=				6
Line 3 minus line 6 (if negative, enter "0")	=				7
Enter, on line 5836 of Form ON428, \$1,063 or the amount on line 7, whichever is less .	=				7

Line 5840 – Caregiver amount

Base amount			16,018	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"); if it is more than \$3,623, enter \$3,623.	=				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

Complete this calculation for each dependant.

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

Provincial Worksheet *(continued)*

Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2002) (see line 5844 on page 2 of the forms book)

Maximum supplement			3,623		00	1
Total child care and attendant care expenses claimed for you by anyone						2
Base amount	–	2,122			00	3
Line 2 minus line 3 (if negative, enter "0")	=					4
Line 1 minus line 4 (if negative, enter "0")	=					5

Enter, on line 5844 of Form ON428, the amount on line 5 plus \$6,210 (maximum claim \$9,833), unless this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Base amount			6,210		00	1
If the dependant was under age 18 on December 31, 2002, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older , enter "0".						
Add lines 1 and 2	+					2
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428	=					3
Add lines 3 and 4	+					4
Dependant's taxable income (from line 260 of his or her return)	=					5
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	–					6
Enter, on line 5848 of Form ON428, the amount on line 3 or line 7, whichever is less .	=					7

Complete this calculation for each dependant.

Enter, on line 5848, 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, contact your tax services office.

Line 5872 – Medical expenses adjustment

Dependant's net income (from line 236 of his or her return)						1
Base amount	–	7,686			00	2
Line 1 minus line 2 (if negative, enter "0")	=					3
Adjustment rate	x	4.25				4
Multiply line 3 by line 4	=					5

Complete this calculation for each dependant

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

Line 20 – Ontario political contribution tax credit

Determine the amount to enter on line 20 of Form ON479 as follows:

- for contributions of **\$300 or less**, complete Column 1 below;
- for contributions of **more than \$300 but not more than \$1,000**, complete Column 2 below;
- for contributions of **more than \$1,000 but not more than \$2,275**, complete Column 3; or
- for contributions of **more than \$2,275**, enter \$1,000 on line 20.

	Column 1	Column 2	Column 3	
Enter your total contributions				1
	–	–	–	2
	0	300	1,000	3
Line 1 minus line 2	=	=	=	4
	x	x	x	5
	75%	50%	33.33%	6
Multiply line 3 by line 4	=	=	=	7
	+	+	+	
	0	225	575	
Add lines 5 and 6	=	=	=	
Enter the result on line 20 of Form ON479.				