



Ontario Tax

ON428
 T1 General – 2016

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

Step 1 – Ontario non-refundable tax credits

| | | | | | |
|--|------------|---|-------------|----|----------|
| | | For internal use only | 5605 | | |
| Basic personal amount | | claim \$10,011 | 5804 | | 1 |
| Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i>) | | (maximum \$4,888) | 5808 | + | 2 |
| Spouse or common-law partner amount | | | | | |
| Base amount | 9,350 | | | | |
| Minus: his or her net income from page 1 of your return | - | | | | |
| Result: (if negative, enter "0") | = | (maximum \$8,500) | 5812 | + | 3 |
| Amount for an eligible dependant | | | | | |
| Base amount | 9,350 | | | | |
| Minus: his or her net income from line 236 of his or her return | - | | | | |
| Result: (if negative, enter "0") | = | (maximum \$8,500) | 5816 | + | 4 |
| Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>) | | | 5820 | + | 5 |
| CPP or QPP contributions: | | | | | |
| (amount from line 308 of your federal Schedule 1) | | | 5824 | + | • 6 |
| (amount from line 310 of your federal Schedule 1) | | | 5828 | + | • 7 |
| Employment insurance premiums: | | | | | |
| (amount from line 312 of your federal Schedule 1) | | | 5832 | + | • 8 |
| (amount from line 317 of your federal Schedule 1) | | | 5829 | + | • 9 |
| Adoption expenses | | (maximum \$12,214) | 5833 | + | 10 |
| Pension income amount | | (maximum \$1,384) | 5836 | + | 11 |
| Caregiver amount (use the <i>Provincial Worksheet</i>) | | | 5840 | + | 12 |
| Disability amount (for self) (Claim \$8,088 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .) | | | 5844 | + | 13 |
| Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>) | | | 5848 | + | 14 |
| Interest paid on your student loans (amount from line 319 of your federal Schedule 1) | | | 5852 | + | 15 |
| Your tuition and education amounts (use and attach Schedule ON(S11)) | | | 5856 | + | 16 |
| Tuition and education amounts transferred from a child | | | 5860 | + | 17 |
| Amounts transferred from your spouse or common-law partner (use and attach Schedule ON(S2)) | | | 5864 | + | 18 |
| Medical expenses: | | | | | |
| (Read line 5868 in the forms book.) | | 5868 | | 19 | |
| Enter \$2,266 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 the <i>Provincial Worksheet</i>) | | 5872 | + | 22 | |
| Add lines 21 and 22. | | 5876 | = | | 23 |
| Add lines 1 to 18, and line 23. | | | 5880 | = | 24 |
| Ontario non-refundable tax credit rate | | | | × | 5.05% 25 |
| Multiply line 24 by line 25. | | | 5884 | = | 26 |
| Donations and gifts: | | | | | |
| Amount from line 16 of your federal Schedule 9 | × 5.05% = | | | 27 | |
| Amount from line 17 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 the 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**.

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

| | Line 31 is \$41,536 or less | Line 31 is more than \$41,536 but not more than \$83,075 | Line 31 is more than \$83,075 but not more than \$150,000 | Line 31 is more than \$150,000 but not more than \$220,000 | Line 31 is more than \$220,000 | |
|---|--------------------------------|--|---|--|-----------------------------------|----|
| Enter the amount from line 31 | | | | | | 32 |
| Line 32 minus line 33 (cannot be negative) | – 0.00 | – 41,536.00 | – 83,075.00 | – 150,000.00 | – 220,000.00 | 33 |
| | = | = | = | = | = | 34 |
| | × 5.05% | × 9.15% | × 11.16% | × 12.16% | × 13.16% | 35 |
| Multiply line 34 by line 35. | = | = | = | = | = | 36 |
| Add lines 36 and 37. | + 0.00 | + 2,098.00 | + 5,898.00 | + 13,367.00 | + 21,879.00 | 37 |
| Ontario tax on taxable income | = | = | = | = | = | 38 |

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

Enter your Ontario tax on split income from Form T1206.

6151 + 40

Add lines 39 and 40.

= 41

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

– 42

Line 41 minus line 42 (if negative, enter "0")

= 43

Ontario minimum tax carryover:

Enter the amount from line 43.

44

Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.

– 45

Line 44 minus line 45 (if negative, enter "0").

= 46

Amount from line 427 of your federal Schedule 1

× 33.67% =

47

Enter the amount from line 46 or 47, whichever is less.

6154 – 48

Line 43 minus line 48 (if negative, enter "0")

= 49

Ontario surtax

Enter the amount from line 49.

50

Enter the amount from line 40.

– 51

Line 50 minus line 51 (if negative, enter "0")

= 52

Complete lines 53 to 55 only if the amount on line 52 is **more than \$4,484**.

Otherwise, enter "0" on line 55 and continue completing the form.

(Line 52 minus \$4,484) × 20% (if negative, enter "0") = 53

(Line 52 minus \$5,739) × 36% (if negative, enter "0") = 54

Add lines 53 and 54.

+ 55

Add lines 49 and 55.

= 56

Ontario dividend tax credit:

Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.

6152 – 57

Line 56 minus line 57 (if negative, enter "0")

= 58

Ontario additional tax for minimum tax purposes:

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 59 of the *Provincial Worksheet*.

+ 59

Add lines 58 and 59.

= 60

Continue on the next page.

Enter the amount from line 60 on the previous page. _____ | _____ **61**

If you are **not** claiming an Ontario tax reduction, there is an amount on line 59, or the amount on line 61 is "0", enter the amount from line 61 on line 69 and continue completing the form. Otherwise, complete lines 62 to 68 to calculate the Ontario tax reduction.

Step 4 – Ontario tax reduction

| | | | | |
|--|--------------------------------------|-----------|--------|-----------|
| Basic reduction | | | 231 00 | 62 |
| If you had a spouse or common-law partner on December 31, 2016, only the individual with the higher net income can claim the amounts on lines 63 and 64. | | | | |
| Reduction for dependent children born in 1998 or later | | | | |
| Number of dependent children | 6269 | × \$427 = | + | 63 |
| Reduction for dependants with a mental or physical impairment | | | | |
| Number of dependants | 6097 | × \$427 = | + | 64 |
| Add lines 62, 63, and 64. | | | = | 65 |
| Enter the amount from line 65. | | × 2 = | | 66 |
| Enter the amount from line 61. | | | - | 67 |
| Line 66 minus line 67 (if negative, enter "0") | Ontario tax reduction claimed | | = | 68 |
| Line 61 minus line 68 (if negative, enter "0") | | | = | 69 |

Step 5 – Ontario foreign tax credit

| | | | | |
|---|--|--|---|-----------|
| Enter the Ontario foreign tax credit from Form T2036. | | | - | 70 |
| Line 69 minus line 70 (if negative, enter "0") | | | = | 71 |

Step 6 – Community food program donation tax credit for farmers

| | | | | |
|--|-------------|---------|---|-----------|
| Enter the amount of qualifying donations that have also been claimed as charitable donations | 6098 | × 25% = | - | 72 |
| Line 71 minus line 72 (if negative, enter "0") | | | = | 73 |

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 the next page. | | Ontario health premium | ▶ + | 74 |
| Add lines 73 and 74. | | Ontario tax | = | 75 |

Continue on the next page.

