ON428

Ontario Tax

T1 General – 2014

Ontario

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 $9,670**	**5804**		**1**
Age amount (if born in 1949 or earlier) (use the *Provincial Worksheet*)		(maximum $4,721)	**5808** +		**2**

Spouse or common-law partner amount

Base amount	9,032.00				
Minus: his or her net income from page 1 of your return	−				
Result: (if negative, enter "0")	=	(maximum $8,211) ▶	**5812** +		**3**

Amount for an eligible dependant

Base amount	9,032.00				
Minus: his or her net income from line 236 of his or her return	−				
Result: (if negative, enter "0")	=	(maximum $8,211) ▶	**5816** +		**4**

Amount for infirm dependants age 18 or older (use the *Provincial Worksheet*)		**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 $11,797)	**5833** +		**10**
Pension income amount	(maximum $1,337)	**5836** +		**11**
Caregiver amount (use the *Provincial Worksheet*)		**5840** +		**12**
Disability amount (for self) (Claim **$7,812** or, if you were under 18 years of age, use the *Provincial Worksheet*.)		**5844** +		**13**
Disability amount transferred from a dependant (use the *Provincial Worksheet*)		**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 $2,188 **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 *Provincial Worksheet*)	**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 345 of your federal Schedule 9		× 5.05% =		**27**
Amount from line 347 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**

Go to Step 2 on the next page. ➔

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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**. | | **31**

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

	Line 31 is $40,120 or less	Line 31 is more than $40,120 but not more than $80,242	Line 31 is more than $80,242 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	− 40,120.00	− 80,242.00	− 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	+ 2,026.00	+ 5,697.00	+ 13,482.00	+ 21,994.00	**37**
Ontario tax on taxable income	=	=	=	=	=	**38**
	Go to step 3.	Go to step 3.	Go to step 3.	Go to step 3.	Go to step 3.	

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.			**39**
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**

Ontario overseas employment tax credit:
Amount from line 426 of your federal Schedule 1 | × 38.5% = **6153** + | | •**43**

Add lines 42 and 43. | = | ▶ − | **44**
Line 41 minus line 44 (if negative, enter "0") | | = | **45**

Ontario minimum tax carryover:
Enter the amount from line 45. | | **46**
Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*. | − | **47**
Line 46 minus line 47 (if negative, enter "0"). | = | **48**
Amount from line 427 of your federal Schedule 1 | × 33.67% = | **49**

Enter the amount from line 48 or 49, whichever is less | **6154** − | •**50**
Line 45 minus line 50 (if negative, enter "0") | = | **51**

Ontario additional tax for minimum tax purposes:
Amount from line 95 of Form T691 | × 33.67% = | + | **52**
Add lines 51 and 52. | = | **53**

Complete lines 54 to 56 only if the amount at line 53 is **more than $4,331**.
Otherwise, enter "0" on line 56 and continue completing the form.

Ontario surtax

(Line 53 ___ minus $4,331) × 20% (if negative, enter "0") = | | **54**
(Line 53 ___ minus $5,543) × 36% (if negative, enter "0") = | + | **55**
Add lines 54 and 55. | = | ▶ + | **56**
Add lines 53 and 56. | = | **57**

Ontario dividend tax credit:
Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*. | **6152** − | •**58**
Line 57 minus line 58 (if negative, enter "0") | = | **59**

Go to Step 4 on the next page. ➤

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Enter the amount from line 59 on the previous page. **60** ___

If you are **not** claiming an Ontario tax reduction or if the amount at line 60 is "0", enter the amount from line 60 on line 68, and continue completing the form. Otherwise, complete lines 61 to 67 to calculate the Ontario tax reduction.

Step 4 – Ontario tax reduction

Basic reduction 223 00 **61**

If you had a spouse or common-law partner on December 31, 2014, **only** the individual with the **higher net income** can claim the amounts on lines 62 and 63.

Reduction for dependent children born in 1996 or later
Number of dependent children 6269 × $413 = + **62**

Reduction for dependants with a mental or physical infirmity
Number of dependants 6097 × $413 = + **63**

Add lines 61, 62 and 63. = **64**

Enter the amount from line 64. × 2 = **65**

Enter the amount from line 60. – **66**

Line 65 minus line 66 (if negative, enter "0")   **Ontario tax reduction claimed** = ▶ – **67**

Line 60 minus line 67 (if negative, enter "0") = **68**

Go to Step 5.

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036. – **69**

Line 68 minus line 69 (if negative, enter "0") = **70**

Go to Step 6.

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% = – **71**

Line 70 minus line 71 (if negative, enter "0") = **72**

Go to Step 7.

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** ▶ + **73**

Add lines 72 and 73.
Enter the result on line 428 of your return. **Ontario tax** = **74**

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Ontario Health Premium

Enter your **taxable income** from line 31. |_____|___| **1**

Go to the line that corresponds to your taxable income.
- If there is an Ontario health premium amount on that line, enter that amount on line 73.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 73.

Taxable income				Ontario health premium
not more than **$20,000**	▶	▶	▶	**$0**
more than **$20,000**, but not more than **$25,000**	☐ − $20,000 = ☐	× 6% = ☐		
more than **$25,000,** but not more than **$36,000**	▶	▶	▶	**$300**
more than **$36,000**, but not more than **$38,500**	☐ − $36,000 = ☐	× 6% = ☐	+ $300 = ☐	
more than **$38,500**, but not more than **$48,000**	▶	▶	▶	**$450**
more than **$48,000**, but not more than **$48,600**	☐ − $48,000 = ☐	× 25% = ☐	+ $450 = ☐	
more than **$48,600**, but not more than **$72,000**	▶	▶	▶	**$600**
more than **$72,000**, but not more than **$72,600**	☐ − $72,000 = ☐	× 25% = ☐	+ $600 = ☐	
more than **$72,600**, but not more than **$200,000**	▶	▶	▶	**$750**
more than **$200,000**, but not more than **$200,600**	☐ − $200,000 = ☐	× 25% = ☐	+ $750 = ☐	
more than **$200,600**	▶	▶	▶	**$900**

See the privacy notice on your return.

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