

- To find out if you are eligible for the Low-income individuals and families tax credit, see the "Information for residents of Ontario" section of your tax package.
- Complete this schedule and **attach a copy** to your return.

Calculating your maximum allowable credit

Amount from line 10100 of your return					1
Amount from line 10400 of your return	+				2
Add lines 1 and 2.	=				3
Applicable rate for 2019	×		5.05%		4
Multiply line 3 by line 4.	=				5

Calculating your adjusted net income

Amount from line 23600 of your return					6
Amount from line 21300 of your return	+				7
Amount of Registered disability savings plan (RDSP) income repayment included on line 23200 of your return	+				8
Add lines 6 to 8.	=				9
Amount from line 11700 of your return					10
Amount of RDSP income included on line 12500 of your return	+				11
Add lines 10 and 11.	=				12
Line 9 minus line 12 (if negative, enter "0")					13
Your adjusted net income	=				13

If you were **single** at the end of the year, complete Part A to calculate your credit.

If you had a **spouse or common-law partner** at the end of the year, complete Part B on the next page.

Part A – Calculating the credit for single individuals

Amount from line 5 above	(maximum \$850)				14
Amount from line 13 above					15
Individual income threshold	–	30,000	00		16
Line 15 minus line 16 (if negative, enter "0")	=				17
Applicable rate	×		10%		18
Multiply line 17 by line 18.	=				19
Line 14 minus line 19 (if negative, enter "0")					20
Enter this amount on line 62140 of your Form ON428.					

Continue on the next page.

Part B – Calculating the credit for individuals with a spouse or common-law partner

Amount from line 23600 of your spouse's or common-law partner's return			21	
Amount from line 21300 of your spouse's or common-law partner's return	+		22	
Amount of RDSP income repayment included on line 23200 of your spouse's or common-law partner's return	+		23	
Add lines 21 to 23.	=		▶	24
Amount from line 11700 of your spouse's or common-law partner's return			25	
Amount of RDSP income included on line 12500 of your spouse's or common-law partner's return	+		26	
Add lines 25 and 26.	=		▶	27
Line 24 minus line 27 (if negative, enter "0")		Your spouse's or common-law partner's adjusted net income	=	28
Amount from line 5 of the previous page		(maximum \$850)		29
Amount from line 13 of the previous page			30	
Individual income threshold	-	30,000 00	31	
Line 30 minus line 31 (if negative, enter "0")	=		32	
Amount from line 30 above			33	
Amount from line 28 above	+		34	
Add lines 33 and 34.	=		35	
Family income threshold	-	60,000 00	36	
Line 35 minus line 36 (if negative, enter "0")	=		37	
Enter whichever is more : amount from line 32 or line 37 above			38	
Applicable rate	×	10%	39	
Multiply line 38 by line 39.	=		▶	40
Line 29 minus line 40 (if negative, enter "0")			=	41
Enter this amount on line 62140 of your Form ON428.				

See the privacy notice on your return.