

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.

Claim only the credits that apply to you.

Part A – Ontario non-refundable tax credits

		For internal use only	56050	
Basic personal amount	Claim \$10,582	58040		1
Age amount (if born in 1954 or earlier) (use Worksheet ON428)	(maximum \$5,166)	58080 +		2
Spouse or common-law partner amount				
Base amount	9,883 00			3
Your spouse's or common-law partner's net income from line 23600 of their return	–			4
Line 3 minus 4 (if negative, enter "0")	=	(maximum \$8,985) ▶	58120 +	5
Amount for an eligible dependant				
Base amount	9,883 00			6
Your eligible dependant's net income from line 23600 of their return	–			7
Line 6 minus line 7 (if negative, enter "0")	=	(maximum \$8,985) ▶	58160 +	8
Add lines 1, 2, 5, and 8.			=	9
Ontario caregiver amount (use Worksheet ON428)			58185 +	10
CPP or QPP contributions:				
Amount from line 30800 of your return			58240 +	• 11
Amount from line 31000 of your return			58280 +	• 12
Employment insurance premiums:				
Amount from line 31200 of your return			58300 +	• 13
Amount from line 31217 of your return			58305 +	• 14
Adoption expenses	(maximum \$12,910)	58330 +		15
Pension income amount	(maximum \$1,463)	58360 +		16
Disability amount (for self) (Claim \$8,549 , or if you were under 18 years of age, use Worksheet ON428.)		58440 +		17
Disability amount transferred from a dependant (use Worksheet ON428)		58480 +		18
Interest paid on your student loans (amount from line 31900 of your return)		58520 +		19
Your unused tuition and education amounts (attach Schedule ON(S11))		58560 +		20
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))		58640 +		21
Add lines 9 to 21.			=	22

Continue on the next page.

Part A – Ontario non-refundable tax credits (continued)

Enter the amount from line 22 of the previous page		23
Medical expenses:		
(Read line 58689 of your income tax package.)	58689	24
Enter whichever is less:		
\$2,395 or 3% of the amount on line 23600 of your return	–	25
Line 24 minus line 25 (if negative, enter "0")	=	26
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	58729 +	27
Add lines 26 and 27.	58769 =	▶ + 28
Add lines 23 and 28.		58800 = 29
Ontario non-refundable tax credit rate		× 5.05% 30
Multiply line 29 by line 30.		58840 = 31
Donations and gifts:		
Amount from line 16 of your federal Schedule 9	× 5.05% =	32
Amount from line 17 of your federal Schedule 9	× 11.16% = +	33
Add lines 32 and 33.	58969 =	▶ + 34
Add lines 31 and 34.		35
Enter this amount on line 47.	Ontario non-refundable tax credits 61500 =	35

Part B – Ontario tax on taxable income

Enter your taxable income from line 26000 of your return.		36				
Use the amount from line 36 to decide which column to complete.						
	Line 36 is \$43,906 or less	Line 36 is more than \$43,906 but not more than \$87,813	Line 36 is more than \$87,813 but not more than \$150,000	Line 36 is more than \$150,000 but not more than \$220,000	Line 36 is more than \$220,000	
Amount from line 36	– 0 00	– 43,906 00	– 87,813 00	– 150,000 00	– 220,000 00	37
Line 37 minus line 38 (cannot be negative)	=	=	=	=	=	38
	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	39
Multiply line 39 by line 40.	=	=	=	=	=	40
Add lines 41 and 42.	+ 0 00	+ 2,217 00	+ 6,235 00	+ 13,175 00	+ 21,687 00	41
Ontario tax on taxable income	=	=	=	=	=	42
	=	=	=	=	=	43

Continue on the next page.

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 43 of the previous page.				44
Enter your Ontario tax on split income from Form T1206.	61510	+		• 45
Add lines 44 and 45.		=		46
Enter your Ontario non-refundable tax credits from line 35 of the previous page.		–		47
Line 46 minus line 47 (if negative, enter "0")		=		48

Ontario minimum tax carryover

Amount from line 48 above				49
Enter the Ontario dividend tax credit calculated for line 61520 from your Worksheet ON428.		–		50
Line 49 minus line 50 (if negative, enter "0")		=		51
Amount from line 40427 of your return		× 33.67% =		52
Enter whichever is less : amount from line 51 or 52.	61540	–		• 53
Line 48 minus line 53 (if negative, enter "0")		=		54

Ontario surtax

Amount from line 54 above				55
Amount from line 45 above		–		56
Line 55 minus line 56 (if negative, enter "0")		=		57
Complete lines 58 to 60 if the amount on line 57 is more than \$4,740 . If the amount is less than \$4,740 , enter "0" on line 60 and continue on line 61.				
(Line 57		– \$4,740) × 20% (if negative, enter "0") =		58
(Line 57		– \$6,067) × 36% (if negative, enter "0") =	+	59
Add lines 58 and 59.		=	▶	60
Add lines 54 and 60.			=	61

Ontario dividend tax credit

Amount from line 50 above	61520	–		• 62
Line 61 minus line 62 (if negative, enter "0")		=		63

Ontario additional tax for minimum tax purposes

If you entered an amount on line 98 of Form T691, enter the additional tax for minimum tax purposes calculated for line 64 from your Worksheet ON428.		+		• 64
Add lines 63 and 64.		=		65

Continue on the next page.

Part C – Ontario tax (continued)

Enter the amount from line 65 of the previous page.

66

Ontario tax reductionEnter "0" on line 73 if **any** of the following applies to you:

- You were **not** a resident of Canada at the beginning of the year.
- You were **not** a resident of Ontario on December 31, 2019.
- There is an amount on line 64.
- The amount on line 66 is "0".
- Your return is filed for you by a trustee in bankruptcy.
- You are **not** claiming an Ontario tax reduction.

If none of the above applies to you, complete lines 67 to 73 to calculate your Ontario tax reduction.

Basic reduction

244,00 67

If you had a spouse or common-law partner on December 31, 2019, **only** the individual with the **higher net income** can claim the amounts on lines 68 and 69.

Reduction for dependent children born in 2001 or later

Number of dependent children **60969** × \$452 = + 68

Reduction for dependants with a mental or physical impairment

Number of dependants **60970** × \$452 = + 69

Add lines 67, 68, and 69.

= 70

Amount from line 70 above

× 2 = 71

Amount from line 66 above

– 72

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

Ontario tax reduction

= ▶ – 73

Line 66 minus line 73 (if negative, enter "0")

= 74

Ontario foreign tax credit

Credit calculated from Form T2036

– 75

Line 74 minus line 75 (if negative, enter "0")

= 76

Low-income individuals and families tax credit

Credit calculated from Schedule ON428–A

62140 – • 77

Line 76 minus line 77 (if negative, enter "0")

= 78

Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as a charitable donation.

62150 × 25% =

– 79

Line 78 minus line 79 (if negative, enter "0")

= 80

Ontario health premium

Use the chart on the next page to calculate this amount.

+ 81

Add lines 80 and 81.

Enter the result on **line 42800** of your return.**Ontario tax**

= 82

Continue on the next page.

Part C – Ontario tax (continued)**Ontario Health Premium**Enter your **taxable income** from line 36 of page 2.**83**

Go to the line on the chart below that corresponds to your taxable income from line 83 to determine your Ontario Health Premium.

Enter the result on line 81 of the previous page.

Taxable income	Ontario health premium
not more than \$20,000	\$0
more than \$20,000 , but not more than \$25,000 <input type="text"/> – \$20,000 = <input type="text"/> × 6% = <input type="text"/>	
more than \$25,000 , but not more than \$36,000	\$300
more than \$36,000 , but not more than \$38,500 <input type="text"/> – \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>	
more than \$38,500 , but not more than \$48,000	\$450
more than \$48,000 , but not more than \$48,600 <input type="text"/> – \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>	
more than \$48,600 , but not more than \$72,000	\$600
more than \$72,000 , but not more than \$72,600 <input type="text"/> – \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>	
more than \$72,600 , but not more than \$200,000	\$750
more than \$200,000 , but not more than \$200,600 <input type="text"/> – \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>	
more than \$200,600	\$900

See the privacy notice on your return.