

To find out if you are eligible for the Low-income individuals and families tax (LIFT) credit, see the Ontario Information Guide in 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
Line 1 plus line 2	=			3
Applicable rate	x	5.05%		4
Line 3 multiplied by the percentage from line 4	=			5
(maximum \$850)				

### 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
Line 10 plus line 11	=			12
Line 9 minus line 12 (if negative, enter "0")				13
<b>Your adjusted net income</b>				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	x	10%		18
Line 17 multiplied by the percentage from line 18	=			19
Line 14 minus line 19 (if negative, enter "0")				20
Enter the amount from line 20 on <b>line 62140</b> of your Form ON428.				

**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	
Line 25 plus line 26	=		▶	27
Line 24 minus line 27 (if negative, enter "0")		<b>Your spouse's or common-law partner's adjusted net income</b>	=	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
Line 33 plus line 34	=			35
Family income threshold	–	60,000 00		36
Line 35 minus line 36 (if negative, enter "0")	=			37
Enter <b>whichever is more:</b> amount from line 32 or line 37.				38
Applicable rate	×	10%		39
Line 38 multiplied by the percentage from line 39	=		▶	40
Line 29 minus line 40 (if negative, enter "0")			=	41

Enter the amount from line 41 on **line 62140** of your Form ON428.

See the privacy notice on your return.