

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

Step 1 – Ontario non-refundable tax credits

		For internal use only	5605		
Basic personal amount		claim \$9,104	5804		1
Age amount (if born in 1946 or earlier) (use provincial worksheet)	(maximum \$4,445)	5808	+		2
Spouse or common-law partner amount					
Base amount	8,503 00				
Minus: his or her net income from page 1 of your return	—				
Result: (if negative, enter "0")	=	(maximum \$7,730)	5812	+	3
Amount for an eligible dependant					
Base amount	8,503 00				
Minus: his or her net income from line 236 of his or her return	—				
Result: (if negative, enter "0")	=	(maximum \$7,730)	5816	+	4
Amount for infirm dependants age 18 or older (use provincial worksheet)			5820	+	5
CPP and 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			5833	+	10
Pension income amount	(maximum \$1,259)		5836	+	11
Caregiver amount (use provincial worksheet)			5840	+	12
Disability amount (for self)			5844	+	13
Disability amount transferred from a dependant (use 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 [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 [attach Schedule ON(S2)]			5864	+	18
Medical expenses:					
(Read line 5868 in the forms book.)	5868			19	
Enter \$2,061 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 provincial worksheet)	5872	+		22	
Add lines 21 and 22.	5876	=		23	
Add lines 1 through 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. ➔

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.

Enter the amount from line 31.

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37.

**Ontario tax on
taxable income**

Line 31 is
\$37,774 or less

		32
–	0 00	33
=		34
×	5.05%	35
=		36
+	0 00	37
=		38

Go to Step 3.

Line 31 is more than
\$37,774 but not
more than \$75,550

		32
–	37,774 00	33
=		34
×	9.15%	35
=		36
+	1,908 00	37
=		38

Go to Step 3.

Line 31 is more
than \$75,550

		32
–	75,550 00	33
=		34
×	11.16%	35
=		36
+	5,364 00	37
=		38

Go to Step 3.

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

Enter your Ontario tax on split income from Form T1206.

Add lines 39 and 40.

		39
6151	+	40
=		41

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

Ontario dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

Ontario minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Add lines 42 to 45.

Line 41 minus line 46 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

Add lines 47 and 48.

Ontario surtax

(Line 49) minus \$4,078) × 20% (if negative, enter "0") =

(Line 49) minus \$5,219) × 36% (if negative, enter "0") =

Add lines 50 and 51.

Add lines 49 and 52.

		42
6152	+	43
6153	+	44
6154	+	45
=		46
=		47
+		48
=		49
		50
+		51
=		52
=		53

If you are **not** claiming an Ontario tax reduction and the credits in Steps 5 and 6, enter the amount from line 53 on line 68 on the next page, and **complete Step 7**. Otherwise, continue below.

Step 4 – Ontario tax reduction

Basic reduction

If you had a spouse or common-law partner on December 31, 2011, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1993 or later

Number of dependent children 6269 × \$389 =

Reduction for dependants with a mental or physical infirmity

Number of dependants 6097 × \$389 =

Add lines 54, 55, and 56.

Enter the amount from line 57.

Enter the amount from line 53.

Line 58 minus line 59 (if negative, enter "0")

Ontario tax reduction claimed

Line 53 minus line 60 (if negative, enter "0")

210	00	54
+		55
+		56
=		57
		58
–		59
=		60
=		61

Go to Step 5 on the next page. ➔

Enter the amount from line 61 on the previous page.

62

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

Line 62 minus line 63

63

64

Go to Step 6.

Step 6 – Labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes **02** and **04** of LSIF

tax credit certificate(s) **A** $\times 5\% = (\text{max. } \$375) \text{ 6275}$ •65

Total cost of ROIF eligible shares from boxes **03** and **05**

of **LSIF** tax credit certificate(s) **B** $\times 5\% = (\text{max. } \$375) \text{ 6276} +$ •66

Add lines 65 and 66.

Line 64 minus line 67 (if negative, enter "0")

LSIF tax credit

=

67

68

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 below.

Add lines 68 and 69.

Enter the result on line 428 of your return.

Ontario Health
Premium

+

69

Ontario tax

=

70

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 69 above.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 69 above.

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