



Ontario Tax

ON428
 T1 General – 2013

 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 \$9,574	5804			1
Age amount (if born in 1948 or earlier) (use <i>Provincial Worksheet</i>)	(maximum \$4,674)	5808	+		2
Spouse or common-law partner amount					
Base amount	8,942.00				
Minus: his or her net income from page 1 of your return	–				
Result: (if negative, enter "0")	=		(maximum \$8,129) ▶	5812 +	3
Amount for an eligible dependant					
Base amount	8,942.00				
Minus: his or her net income from line 236 of his or her return	–				
Result: (if negative, enter "0")	=		(maximum \$8,129) ▶	5816 +	4
Amount for infirm dependants age 18 or older (use <i>Provincial Worksheet</i>)				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				5833 +	10
Pension income amount	(maximum \$1,324)			5836 +	11
Caregiver amount (use <i>Provincial Worksheet</i>)				5840 +	12
Disability amount (for self) (Claim \$7,735 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)				5844 +	13
Disability amount transferred from a dependant (use <i>Provincial Worksheet</i>)				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 \$2,167 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 <i>Provincial Worksheet</i>)	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. ➔

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 6 – Ontario health premium.**

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

Enter the amount from line 31

	Line 31 is \$39,723 or less	Line 31 is more than \$39,723 but not more than \$79,448	Line 31 is more than \$79,448 but not more than \$509,000	Line 31 is more than \$509,000	
Enter the amount from line 31					32
Line 32 minus line 33 (cannot be negative)	=	=	=	=	33
Multiply line 34 by line 35.	x	x	x	x	34
	=	=	=	=	35
	+	+	+	+	36
	=	=	=	=	37
Ontario tax on taxable income					38
	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.

Enter your Ontario tax on split income from Form T1206.

Add lines 39 and 40.

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

Ontario dividend tax credit:

If you entered an amount on line 120 of your return, complete line 6152 on the *Provincial Worksheet*.

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

x 38.5% =

Ontario minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 33.67% =

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

x 33.67% =

Add lines 47 and 48.

Complete lines 50 to 52 only if the amount at line 49 is **more than \$4,289**.

Otherwise, enter "0" on line 52 and continue completing the form.

Ontario surtax

(Line 49 minus \$4,289) x 20% (if negative, enter "0") =

(Line 49 minus \$5,489) x 36% (if negative, enter "0") =

Add lines 50 and 51.

Add lines 49 and 52.

If you are **not** claiming an Ontario tax reduction or if the amount at line 53 is "0", enter the amount from line 53 on line 61, and continue completing the form. Otherwise, complete lines 54 to 60 to calculate the Ontario tax reduction.

Step 4 – Ontario tax reduction

Basic reduction

If you had a spouse or common-law partner on December 31, 2013, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1995 or later

Number of dependent children **6269** x \$409 =

Reduction for dependants with a mental or physical infirmity

Number of dependants **6097** x \$409 =

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")

221,00	54
+	55
+	56
=	57
	58
-	59
=	60
=	61

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. 63
 Line 62 minus line 63 (if negative, enter "0") 64

Go to Step 6.

Step 6 – 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. Ontario health premium ▶ 65
 Add lines 64 and 65. Ontario tax = 66
 Enter the result on line 428 of your return.

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 65 above.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 65 above.

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