Ontario Tax

![Ontario logo]

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	**5605**		
Basic personal amount		**claim $10,354**	**5804**		**1**
Age amount (if born in 1953 or earlier) (use Worksheet ON428)		**(maximum $5,055)**	**5808** +		**2**

Spouse or common-law partner amount

Base amount	9,671 00			
Minus: their net income from page 1 of your return	−			
Result: (if negative, enter "0")	=	**(maximum $8,792)** ▶ **5812** +		**3**

Amount for an eligible dependant

Base amount	9,671 00			
Minus: their net income from line 236 of their return	−			
Result: (if negative, enter "0")	=	**(maximum $8,792)** ▶ **5816** +		**4**

Ontario caregiver amount (use Worksheet ON428)	**5819** +		**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	**(maximum $12,632)** **5833** +		**10**
Pension income amount	**(maximum $1,432)** **5836** +		**11**

Disability amount (for self) (Claim **$8,365**, or if you were under 18 years of age, use Worksheet ON428.)	**5844** +		**12**
Disability amount transferred from a dependant (use Worksheet ON428)	**5848** +		**13**
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	**5852** +		**14**
Your unused tuition and education amounts (**attach** Schedule ON(S11))	**5856** +		**15**
Amounts transferred from your spouse or common-law partner (**attach** Schedule ON(S2))	**5864** +		**16**

Medical expenses:

(Read line 5868 in your income tax package.)	**5868**		**17**
Enter $2,343 **or** 3% of line 236 of your return, whichever is **less**.	−		**18**
Line 17 minus line 18 (if negative, enter "0")	=		**19**

Allowable amount of medical expenses for other dependants (use Worksheet ON428)	**5872** +		**20**
Add lines 19 and 20.	**5876** =	▶ +	**21**
Add lines 1 to 16, and line 21.	**5880** =		**22**
Ontario non-refundable tax credit rate	× 5.05%		**23**
Multiply line 22 by line 23.	**5884** =		**24**

Donations and gifts:

Amount from line 16 of your federal Schedule 9	× 5.05% =		**25**
Amount from line 17 of your federal Schedule 9	× 11.16% =	+	**26**
Add lines 25 and 26.	**5896** =	▶ +	**27**

Add lines 24 and 27. Enter this amount on line 40.	**Ontario non-refundable tax credits** **6150** =		**28**

Continue on the next page.

5006-C

Part B – Ontario tax on taxable income

Enter your **taxable income** from line 260 of your return. |_____| **29**

Use the amount from line 29 to decide which column to complete.	Line 29 is **$42,960** or less	Line 29 is more than **$42,960** but not more than **$85,923**	Line 29 is more than **$85,923** but not more than **$150,000**	Line 29 is more than **$150,000** but not more than **$220,000**	Line 29 is more than **$220,000**	
Amount from line 29						**30**
Line 30 minus line 31 (cannot be negative)	− 0.00	− 42,960.00	− 85,923.00	− 150,000.00	− 220,000.00	**31**
	=	=	=	=	=	**32**
	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	**33**
Multiply line 32 by line 33.	=	=	=	=	=	**34**
Add lines 34 and 35.	+ 0.00	+ 2,169.00	+ 6,101.00	+ 13,252.00	+ 21,764.00	**35**
Ontario tax on taxable income	=	=	=	=	=	**36**

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 36.		**37**
Enter your Ontario tax on split income from Form T1206.	6151 +	•**38**
Add lines 37 and 38.	=	**39**
Enter your Ontario non-refundable tax credits from line 28.	−	**40**
Line 39 minus line 40 (if negative, enter "0")	=	**41**

Ontario minimum tax carryover:

Amount from line 41		**42**
Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.	−	**43**
Line 42 minus line 43 (if negative, enter "0").	=	**44**
Amount from line 427 of your federal Schedule 1 [_____] × 33.67% =		**45**
Amount from line 44 or 45, whichever is **less**.	6154 −	•**46**
Line 41 minus line 46 (if negative, enter "0")	=	**47**

Ontario surtax

Amount from line 47		**48**
Amount from line 38	−	**49**
Line 48 minus line 49 (if negative, enter "0")	=	**50**

Complete lines 51 to 53 only if the amount on line 50 is **more than $4,638**.
Otherwise, enter "0" on line 53 and continue completing the form.

(Line 50 [_____] minus $4,638) × 20% (if negative, enter "0") =		**51**
(Line 50 [_____] minus $5,936) × 36% (if negative, enter "0") =	+	**52**
Add lines 51 and 52.	= ▶ +	**53**
Add lines 47 and 53.	=	**54**

Ontario dividend tax credit:

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.	6152 −	•**55**
Line 54 minus line 55 (if negative, enter "0")	=	**56**

Ontario additional tax for minimum tax purposes:

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 57 of Worksheet ON428. | + | **57**

Add lines 56 and 57. | = | **58**

Continue on the next page.

5006-C

Enter the amount from line 58 on the previous page. ⎵ **59**

Part D – Ontario tax reduction

> Enter "0" on line 66 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, 2018;
> - There is an amount on line 57;
> - The amount on line 59 is "0";
> - Your return is filed for you by a trustee in bankruptcy;
> - You are not claiming an Ontario tax reduction.
>
> Otherwise, complete lines 60 to 66 to calculate your Ontario tax reduction.

Basic reduction | 239 00 | **60**

If you had a spouse or common-law partner on December 31, 2018, **only** the individual with the **higher net income** can claim the amounts on lines 61 and 62.

Reduction for dependent children born in 2000 or later
Number of dependent children **6269** × \$442 = + | **61**

Reduction for dependants with a mental or physical impairment
Number of dependants **6097** × \$442 = + | **62**

Add lines 60, 61, and 62. = | **63**

Amount from line 63 × 2 = | **64**
Amount from line 59 − | **65**
Line 64 minus line 65 (if negative, enter "0") **Ontario tax reduction** = ▶ − | **66**
Line 59 minus line 66 (if negative, enter "0") = | **67**

Part E – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036. − | **68**
Line 67 minus line 68 (if negative, enter "0") = | **69**

Part F – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations. **6098** × 25% = − | **70**
Line 69 minus line 70 (if negative, enter "0") = | **71**

Part G – Ontario health premium

Use the chart on the next page to calculate the amount of your Ontario health premium. **Ontario health premium** ▶ + | **72**
Add lines 71 and 72.
Enter the result on **line 428** of your return. **Ontario tax** = | **73**

Continue on the next page.

5006-C

Ontario Health Premium

Enter the amount from line 29.

Go to the line on the chart below that corresponds to your taxable income from line 260 of your return.

If there is an Ontario health premium amount on that line, enter that amount on line 72.
If not, enter your taxable income in the first box on the line that corresponds to your taxable income and complete the calculation.

Enter the result on line 72.

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**

See the privacy notice on your return.

5006-C