Ontario

Low-income Individuals and Families Tax (LIFT) Credit

Schedule ON428–A
2022
Protected B when completed

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	× 5.05%	4
Line 3 multiplied by the percentage from line 4 **(maximum $875)**	=	5

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") **Your adjusted net income**			=	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 $875)**				14
Amount from line 13 above				15
Individual income threshold	–	32,500 00		16
Line 15 minus line 16 (if negative, enter "0")	=			17
Applicable rate	×	5%		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 **line 62140** 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") **Your spouse's or common-law partner's adjusted net income**			=	28
Amount from line 5 of the previous page **(maximum $875)**				29
Amount from line 13 of the previous page				30
Individual income threshold			– 32,500 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 **Adjusted family net income**			=	35
Family income threshold			– 65,000 00	36
Line 35 minus line 36 (if negative, enter "0")			=	37
Enter **whichever is more:** amount from line 32 or line 37.				38
Applicable rate			× 5%	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.