

Part 1 – TOSI-adjusted net income

Part of the taxable amount of dividends (eligible and other than eligible) described in the information section received from taxable Canadian corporations	68330		1
Part of the taxable amount of dividends other than eligible dividends, included on line 1, from taxable Canadian corporations	68340	2	
All other split income (see the definition in the information section)		+	3
Total split income: line 1 plus line 3 Enter this amount on line 23200 of your return.	68360	=	4
Net income from line 23600 of your tax return		+	5
TOSI-adjusted net income: line 4 plus line 5 (see note below)		=	6

Note

Use the TOSI-adjusted net income from line 6 of this form in place of your net income from line 23600 to calculate the federal amounts you can claim, if applicable, for the following amounts:

- the basic personal amount on line 30000 of your tax return (use line 6 of this form at line 3 of your Federal Worksheet for line 30000)
- the age amount on line 30100 of your tax return (use line 6 of this form at line 2 of your Federal Worksheet for line 30100)
- the refundable medical expenses supplement on line 45200 of your tax return (use line 6 of this form at line 1 of your Federal Worksheet for line 45200)
- the Canada workers benefit (CWB) on line 45300 of your tax return (use line 6 of this form at line 7 of column 1 of Schedule 6)

Also, add the amount from line 4 of this form to line 6 of your Federal Worksheet in the calculation of the social benefits repayment for the calculation of lines 23500 and 42200 of your tax return, if applicable.

Use the TOSI-adjusted net income from line 6 of this form in place of your net income from line 23600 to calculate the provincial and territorial amounts you can claim, if applicable, for the following amounts:

- except for Nova Scotia, the age amount on Form 428 or Form 428MJ for all provinces and territories (use line 6 of this form at line 2 of the calculation of line 58080 of your provincial or territorial worksheet)
- the low income tax reductions on Form 428 or Form 428MJ for New Brunswick (use line 6 of this form at column 1 of line 68 of Form NB428 or line 34 of Form NB428MJ), for Prince Edward Island (use line 6 of this form at column 1 of line 70 of Form PE428 or line 39 of Form PE428MJ), for British Columbia (use line 6 of this form at line 74 of Form BC428 or line 40 of Form BC428MJ), and for Newfoundland and Labrador (use line 6 of this form at column 1 of line 88 of Form NL428 or line 52 of Form NL428MJ)
- the sales tax credit on Form BC479 for British Columbia (use line 6 of this form at column 1 of line 1 of Form BC479)
- the Childcare access and relief from expenses tax credit for Ontario (use line 6 of this form at column 1 of line 1 of Schedule ON479—A)
- the Low-income individuals and families tax credit for Ontario (use line 6 of this form at line 6 of Schedule ON428—A or Schedule ON428—A MJ)
- Saskatchewan active families benefit (use line 6 of this form at column 1 of line 1 of Form SK479)
- the Ontario seniors care at home tax credit (line 7 of Form ON479)
- the family income calculation for Manitoba (column 1 of line 1 of Form MB479)

For more information and further instructions, see "TOSI-adjusted net income" on page 4.

Part 3 – Provincial or territorial tax payable by an individual with split income (continued)

Provincial or territorial foreign tax credit on split income

Amount from line 45 on the previous page _____ | **46**

Part of the amount from line 68370 on page 8 that is **non-business** income _____ × Amount from line number of your Form 428 shown in column 7 in Chart C on page 5 _____ | = - _____ | **47**

Part of the amount from line 68380 on page 8 that is **non-business** income _____ × _____ | = _____ | **47**

Line 46 minus line 47 _____ = _____ | **48**

Amount from the line number of your Form 428 shown in column 8 of Chart C on page 5 _____ | **49**

Enter whichever is **more**: the amount from line 48 or line 49.
Enter the amount from line 50 on line 42800 of your return.⁽²⁾

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(2) If you were a resident of **Ontario**, enter this amount on line 88 of Form ON428 and complete the remaining lines of that form.