

**Part A – Ontario tax on taxable income**

Enter your **taxable income** from line 26000 of your return. \_\_\_\_\_ | \_\_\_\_\_ | **1**

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$45,142 or less	Line 1 is more than \$45,142 but not more than \$90,287	Line 1 is more than \$90,287 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Amount from line 1	_____	_____	_____	_____	_____	<b>2</b>
Line 2 minus line 3 <b>(cannot be negative)</b>	– _____	– _____	– _____	– _____	– _____	<b>3</b>
	= _____	= _____	= _____	= _____	= _____	<b>4</b>
Line 4 multiplied by the percentage from line 5	× _____	× _____	× _____	× _____	× _____	<b>5</b>
	= _____	= _____	= _____	= _____	= _____	<b>6</b>
Line 6 plus line 7	+ _____	+ _____	+ _____	+ _____	+ _____	<b>7</b>
<b>Ontario tax on taxable income</b>	= _____	= _____	= _____	= _____	= _____	<b>8</b>

Enter the amount from line 8 on line 51 and continue at line 9.

**Part B – Ontario non-refundable tax credits**

	Internal use	<b>56050</b>		
Basic personal amount	Claim \$10,880	<b>58040</b>	_____	<b>9</b>
Age amount (if you were born in 1956 or earlier) (use Worksheet ON428)	(maximum \$5,312)	<b>58080</b>	+	<b>10</b>
Spouse or common-law partner amount:				
Base amount	_____	_____		<b>11</b>
Your spouse's or common-law partner's net income from line 23600 of their return	– _____	_____		<b>12</b>
Line 11 minus 12 (if negative, enter "0")	(maximum \$9,238)	<b>58120</b>	=	<b>13</b>
Amount for an eligible dependant:				
Base amount	_____	_____		<b>14</b>
Your eligible dependant's net income from line 23600 of their return	– _____	_____		<b>15</b>
Line 14 minus line 15 (if negative, enter "0")	(maximum \$9,238)	<b>58160</b>	=	<b>16</b>
Ontario caregiver amount (use Worksheet ON428)		<b>58185</b>	+	<b>17</b>
Add lines 9, 10, 13, 16, and 17.		_____	=	<b>18</b>
CPP or QPP contributions:				
Amount from line 30800 of your return	<b>58240</b>	_____	•	<b>19</b>
Amount from line 31000 of your return	<b>58280</b>	+	_____	<b>20</b>
Employment insurance premiums:				
Amount from line 31200 of your return	<b>58300</b>	+	_____	<b>21</b>
Amount from line 31217 of your return	<b>58305</b>	+	_____	<b>22</b>
Adoption expenses	<b>58330</b>	+	_____	<b>23</b>
Add lines 19 to 23.	_____	=	_____	<b>24</b>
Line 18 plus line 24	_____	=	_____	<b>25</b>

**Part B – Ontario non-refundable tax credits** (continued)

Amount from line 25 of the previous page					26
Pension income amount		(maximum \$1,504)	58360	+	27
Line 26 plus line 27			=		28
Disability amount for self (claim <b>\$8,790</b> or, if you were under 18 years of age, use Worksheet ON428)			58440	+	29
Disability amount transferred from a dependant (use Worksheet ON428)			58480	+	30
Add lines 28 to 30.			=		31
Interest paid on your student loans (amount from line 31900 of your return)			58520	+	32
Your unused tuition and education amounts ( <b>attach</b> Schedule ON(S11))			58560	+	33
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule ON(S2))			58640	+	34
Add lines 31 to 34.			=		35
Medical expenses:					
Read line 58689 of your Ontario Information Guide.			58689		36
Amount from line 23600 of your return					37
Applicable rate		x			38
Line 37 multiplied by the percentage from line 38		=			39
Enter <b>whichever is less</b> : \$2,462 or the amount on line 39.			–		40
Line 36 minus line 40 (if negative, enter "0")			=		41
Allowable amount of medical expenses for other dependants (use Worksheet ON428)			58729	+	42
Line 41 plus line 42			58769	=	▶
Line 35 plus line 43			58800	=	44
Ontario non-refundable tax credit rate				x	45
Line 44 multiplied by the percentage from line 45			58840	=	46
Donations and gifts:					
Amount from line 13 of your federal Schedule 9		x 5.05% =			47
Amount from line 14 of your federal Schedule 9		x 11.16% =	+		48
Line 47 plus line 48			58969	=	▶
Line 46 plus line 49					50
Enter this amount on line 54.			<b>Ontario non-refundable tax credits</b>	61500	=

**Part C – Ontario tax**

Ontario tax on taxable income from line 8					51
Ontario tax on split income (complete Form T1206)			61510	+	•52
Line 51 plus line 52			=		53
Ontario non-refundable tax credits from line 50			–		54
Line 53 minus line 54 (if negative, enter "0")			=		55
Ontario minimum tax carryover:					
Enter the result of line 55 minus line 52					56
Ontario dividend tax credit (use Worksheet ON428)			61520	–	•57
Line 56 minus line 57 (if negative, enter "0")			=		58
Amount from line 40427 of your return		x 33.67% =			59
Enter <b>whichever is less</b> : amount from line 58 or line 59.			61540	–	•60
Line 55 minus line 60 (if negative, enter "0")			=		61

**Part C – Ontario tax (continued)**

Amount from line 61 of the previous page									62
Ontario surtax:									
Amount from line 62 above									63
Ontario tax on split income from line 52			-						64
Line 63 minus line 64 (if negative, enter "0")			=						65
Complete lines 66 to 68 if the amount on line 65 is <b>more than \$4,874</b> . If the amount is <b>less than \$4,874</b> , enter "0" on line 68 and continue on line 69.									
(Line 65			- \$4,874	×	20%	(if negative, enter "0")	=		66
(Line 65			- \$6,237	×	36%	(if negative, enter "0")	=	+	67
Line 66 plus line 67			=					▶	+ 68
Line 62 plus line 68			=						69
Ontario dividend tax credit from line 57			-						70
Line 69 minus line 70 (if negative, enter "0")			=						71
Ontario additional tax for minimum tax purposes:									
If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes.									
Line 71 plus line 72			=						73

**Ontario tax reduction**

Enter "0" on line 80 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, 2021
- There is an amount on line 72
- The amount on line 73 is "0"
- Your return is filed for you by a trustee in bankruptcy
- You are **not** claiming an Ontario tax reduction

If **none** of the above applies to you, complete lines 74 to 80 to calculate your Ontario tax reduction.

Basic reduction									74
If you had a spouse or common-law partner on December 31, 2021, <b>only</b> the individual with the <b>higher net income</b> can claim the amounts on lines 75 and 76.									
Reduction for dependent children born in 2003 or later:									
Number of dependent children	60969	×	\$464	=	+				75
Reduction for dependants with a mental or physical impairment:									
Number of dependants	60970	×	\$464	=	+				76
Add lines 74 to 76.			=						77
Amount from line 77 above			×	2	=				78
Amount from line 73 above			-						79
Line 78 minus line 79 (if negative, enter "0")			=					▶	- 80
Line 73 minus line 80 (if negative, enter "0")			=						81
Provincial foreign tax credit (complete Form T2036)			-						82
Line 81 minus line 82 (if negative, enter "0")			=						83

**Part C – Ontario tax (continued)**

Amount from line 83 of the previous page					84
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428–A)	62140	–			85
Line 84 minus line 85 (if negative, enter "0")		=			86
Community food program donation tax credit for farmers: Enter the amount of qualifying donations that have also been claimed as a charitable donation.	62150		×	25%	=
Line 86 minus line 87 (if negative, enter "0")		=			88
Ontario health premium (complete the chart below)		+			89
Line 88 plus line 89		=			90
Enter this amount on <b>line 42800</b> of your return.				<b>Ontario tax</b>	

**Ontario health premium**

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Taxable income	Ontario health premium
\$20,000 or less	\$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

Enter the result on line 89 above.

See the privacy notice on your return.