Ontario 😵

# Worksheet ON428

2021

Use this worksheet to calculate the amounts to enter on your Form ON428, Ontario Tax. Keep this worksheet for your records. **Do not attach it to your return.** 

Line 58080 - Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- \$39,546 or less, enter \$5,312 on line 58080 of your Form ON428
- **\$74,960 or more**, enter "0" on line 58080 of your Form ON428

Otherwise, complete the calculation below.

			1
	2		
_	3		
=	4		
×	5		
=	▶	_	e
		=	7
		$\begin{array}{c c} & & & 2 \\ \hline & & - & & 3 \\ \hline & & = & & 4 \\ \hline & & \times & & 5 \\ \hline & & = & & \bullet \end{array}$	$\begin{array}{c c} & & & & 2 \\ \hline & & - & & 3 \\ \hline & & = & & 4 \\ \hline & & \times & & 5 \\ \hline & & = & & & - \\ \hline \end{array}$

Enter the amount from line 7 on line 58080 of your Form ON428.

## Line 58185 – Ontario caregiver amount

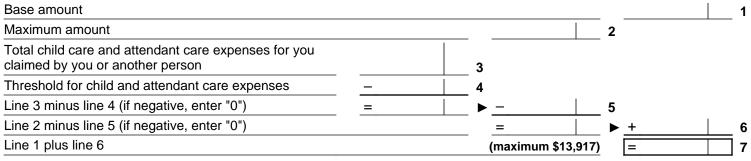
Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount				1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$5,128 per dependant)	=	=	=	— 3
Amount claimed for this dependant on line 58160 of your Form ON428, if any	_	_	_	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and	others, if any).		=	6

Enter the total from line 6 on line 58185 of your Form ON428.

#### Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:



Enter the amount from line 7 on line 58440 of your Form ON428.

### Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

**Note:** If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Base amount							1
If the dependant was <b>under 18 years of age</b> on Decem If the dependant was <b>18 years of age or older</b> , enter "C				•			
Maximum amount				Í	2		
Total child care and attendant care expenses for this dependant claimed by you or another person		3	5				
Threshold for child and attendant care expenses	_	4	Ļ				
Line 3 minus line 4 (if negative, enter "0")	=	· · · ·	► <u>-</u>		5		
Line 2 minus line 5 (if negative, enter "0")			=		►	+	6
Line 1 plus line 6			(maximun	n \$13,917)		=	7
Enter the amount from line 28 of the dependant's Form ON428.						+	8
Line 7 plus line 8						=	9
Dependant's taxable income from line 26000 of their ret	urn					_	10
Line 9 minus line 10 (if negative, enter "0")						=	11
Enter <b>whichever is less:</b> amount from line 7 or line 11.	Allowabl	e amount	for this de	ependant			 12

Enter on line 58480 of your Form ON428 the total of allowable amounts claimed for **all** dependants.

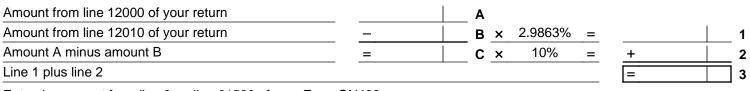
## Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3
Medical expenses for other dependant			1
Enter the amount from line 40 of the dependant's Form ON428.	_	_	- 2
Line 1 minus line 2 (if negative, enter "0") (maximum \$13,274 per dependant)	=	=	= 3
Add the amounts from line 3 for columns 1, 2, and 3 (and	nd others, if any).		4
Enter the total frame line A an line 50700 of your Farm O	N1400		

Enter the total from line 4 on line 58729 of your Form ON428.

#### Line 61520 – Ontario dividend tax credit



Enter the amount from line 3 on line 61520 of your Form ON428.

# Line 72 – Ontario additional tax for minimum tax purposes

Complete this calculation if you entered an amount on line 98 of your Form T691.

Ontario basic addition Amount from line 9	nal tax: 98 of your Form T691	% =		1
Ontario surtax on ade	· · · · · · · · · · · · · · · · · · ·	+	2	·
Line 1 plus line 2		=	3	
	3 is <b>more than \$4,874</b> , complete lines 4 to 9. unt from line 1 on line 72 of your Form ON428.			
(Line 3	<ul> <li>\$4,874) × 20% (if negative, enter "0")</li> </ul>	) =	4	
(Line 3	— \$6,237) × 36% (if negative, enter "0")	) = +	5	
Line 4 plus line 5		=	6	
Amount from line 68	of your Form ON428	_	7	
Line 6 minus line 7		=	▶ +	8
Line 1 plus line 8			=	9

Enter the amount from line 9 on line 72 of your Form ON428.