

- To find out if you are eligible for the Low-income individuals and families tax credit, see the "Information for residents of Ontario" section of 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
Add lines 1 and 2.	=			3
Applicable rate for 2019	x			4
Multiply line 3 by line 4.	=			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
Add lines 10 and 11.	=		▶	12
Line 9 minus line 12 (if negative, enter "0")				13
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				14
Amount from line 13 above				15
Individual income threshold	-			16
Line 15 minus line 16 (if negative, enter "0")	=			17
Applicable rate	x			18
Multiply line 17 by line 18.	=		▶	19
Line 14 minus line 19 (if negative, enter "0")				20

Enter this amount on line 62140 of your Form ON428.

Continue on the next page.

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
Add lines 25 and 26.	=			▶	27
Line 24 minus line 27 (if negative, enter "0")				=	28
					Your spouse's or common-law partner's adjusted net income
Amount from line 5 of the previous page				(maximum \$850)	29
Amount from line 13 of the previous page					30
Individual income threshold	-				31
Line 30 minus line 31 (if negative, enter "0")	=				32
Amount from line 30 above					33
Amount from line 28 above	+				34
Add lines 33 and 34.	=				35
					Adjusted family net income
Family income threshold	-				36
Line 35 minus line 36 (if negative, enter "0")	=				37
Enter whichever is more : amount from line 32 or line 37 above					38
Applicable rate	×				39
Multiply line 38 by line 39.	=			▶	40
Line 29 minus line 40 (if negative, enter "0")				=	41
Enter this amount on line 62140 of your Form ON428.					

See the privacy notice on your return.