

Use this worksheet to calculate the amounts to enter on your Form ON479, Ontario Credits.
Keep this worksheet for your records. **Do not attach it to your return.**

Line 4 – Ontario political contribution tax credit

If your total political contributions from line 3 of your Form ON479 was **\$3,149 or more**, enter \$1,384 on line 4 of your Form ON479. **If not**, use the amount from line 3 to decide which column to complete.

	Line 3 is \$415 or less	Line 3 is more than \$415 but not more than \$1,384	Line 3 is more than \$1,384	
Enter your total contributions from line 3 of your Form ON479.				1
	-	-	-	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	x	x	x	4
Multiply line 3 by line 4.	=	=	=	5
	+	+	+	6
Add lines 5 and 6.	=	=	=	7

Enter this amount on line 4 of your Form ON479.

Line 7 – Ontario apprenticeship training tax credit

Use this chart for each apprentice who started a qualifying apprenticeship before November 15, 2017. If you were a member of a partnership, the credit for each qualifying apprenticeship is calculated by the partnership.

Only certain skilled trades qualify for the Ontario apprenticeship training tax credit. For a full list of qualifying skilled trades, go to www.fin.gov.on.ca/en/credit/attc/genguidelines.html#appendixa.

Amount of eligible expenditures (1) incurred in 2019 for an apprentice who started an apprenticeship program on or before April 23, 2015		A x 35% =		1
Amount of eligible expenditures (1) incurred in 2019 for an apprentice who started an apprenticeship program after April 23, 2015 and before November 15, 2017		B x 25% =	+	2
Add lines 1 and 2.			=	3
Amount from line A above		x 10% =		4
Amount from line B above		x 5% =	+	5
Add lines 4 and 5.			=	6
Total salaries and wages paid in the previous tax year				7
	-			8
Line 7 minus line 8 (if negative, enter "0")	=			9
	÷			10
Line 9 divided by line 10	=			11
				12
Amount from line 11 above	-			13
Line 12 minus line 13 (if negative, enter "0")	=	▶ x		14
Multiply line 6 by line 14		=	▶ +	15
Add lines 3 and 15		(maximum \$5,000 per apprentice) (2)		16
			=	

Enter the total amount claimed for **all** apprentices in qualifying apprenticeships on line 7 of your Form ON479.

- (1) You must reduce your eligible expenditures by the amount of government assistance you received, are entitled to receive, or may reasonably expect to receive.
- (2) The maximum annual credit for each apprentice employed by you in a qualifying apprenticeship for the entire year is \$10,000 for an apprentice who started an apprenticeship program on or before April 23, 2015, and \$5,000 for an apprentice who started an apprenticeship program after April 23, 2015 and before November 15, 2017.

Worksheet ON479 (continued)

Line 8 – Ontario co-operative education tax credit

Use this chart for each qualifying work placement of each student employed. If you were a member of a partnership, the credit for each qualifying work placement is calculated by the partnership.

Amount of eligible expenditures ⁽³⁾	_____	× 25%	= _____	_____	1
Enter again the amount of eligible expenditures	_____	× 5%	= _____	_____	2
Total salaries and wages paid in the previous tax year	_____				3
	_____	-			4
Line 3 minus line 4 (if negative, enter "0")	_____	=			5
	_____	÷			6
Line 5 divided by line 6	_____	=			7
	_____				8
Amount from line 7 above	_____	-			9
Line 8 minus line 9 (if negative, enter "0")	_____	=		▶ × _____	10
Multiply line 2 by line 10	_____	=		▶ + _____	11
Add lines 1 and 11	_____		(maximum \$3,000 per student)	= _____	12

The maximum credit is \$3,000 per student per qualifying work placement that ended in 2019.

Enter the total amount claimed for **all** qualifying work placements on line 8 of your Form ON479.

(3) You must reduce your eligible expenditures by the amount of government assistance you received, are entitled to receive, or may reasonably expect to receive.