



## 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			<b>1</b>
If the dependant was <b>under 18 years of age</b> on December 31, 2021, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.			
Maximum amount			<b>2</b>
Total child care and attendant care expenses for this dependant claimed by you or another person			<b>3</b>
Threshold for child and attendant care expenses	-		<b>4</b>
Line 3 minus line 4 (if negative, enter "0")	=		<b>5</b>
Line 2 minus line 5 (if negative, enter "0")	=		<b>6</b>
Line 1 plus line 6		<b>(maximum \$13,917)</b>	<b>7</b>
Enter the amount from line 28 of the dependant's Form ON428.			<b>8</b>
Line 7 plus line 8			<b>9</b>
Dependant's taxable income from line 26000 of their return			<b>10</b>
Line 9 minus line 10 (if negative, enter "0")	=		<b>11</b>
Enter <b>whichever is less:</b> amount from line 7 or line 11.			<b>12</b>

**Allowable amount for this dependant**

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				<b>1</b>
Enter the amount from line 40 of the dependant's Form ON428.	-	-	-	<b>2</b>
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$13,274 per dependant)</b>	=	=	=	<b>3</b>
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				<b>4</b>
Enter the total from line 4 on line 58729 of your Form ON428.				

## Line 61520 – Ontario dividend tax credit

Amount from line 12000 of your return			<b>A</b>		
Amount from line 12010 of your return	-			<b>B</b> x 2.9863% =	
Amount A minus amount B	=			<b>C</b> x 10% =	
Line 1 plus line 2				<b>=</b>	
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 additional tax:

Amount from line 98 of your Form T691 \_\_\_\_\_ × 33.67% = \_\_\_\_\_ **1**

Ontario surtax on additional tax:

Amount from line 65 of your Form ON428 \_\_\_\_\_ + \_\_\_\_\_ **2**

Line 1 plus line 2 \_\_\_\_\_ = \_\_\_\_\_ **3**

If the amount on line 3 is **more than \$4,874**, complete lines 4 to 9.

**If not**, enter the amount from line 1 on line 72 of your Form ON428.

(Line 3 \_\_\_\_\_ – \$4,874) × 20% (if negative, enter "0") = \_\_\_\_\_ **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.