

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 born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$38,463 or less**, enter \$5,166 on line 58080 of your Form ON428
- **more than \$38,463 but not more than \$72,903**, complete the calculation below
- **more than \$72,903**, enter "0" on line 58080 of your Form ON428

Maximum amount									1
Amount from line 23600 of your return									2
Income threshold		-							3
Line 2 minus line 3 (if negative, enter "0")		=							4
Applicable rate		x							5
Multiply line 4 by line 5.		=					-		6
Line 1 minus line 6 (if negative, enter "0")		=							7

Enter this amount 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			
Dependant's net income from line 23600 of their return	-	-	-
Line 1 minus line 2 (if negative, enter "0") (maximum \$4,987 per dependant)	=	=	=
Amount claimed for this dependant on line 58160 of your Form ON428, if any	-	-	-
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).			=

Enter the total 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, 2019:

Base amount									1
Maximum amount									2
Total child care and attendant care expenses for you claimed by you or another person									3
Threshold for child and attendant care expenses		-							4
Line 3 minus line 4 (if negative, enter "0")		=					-		5
Line 2 minus line 5 (if negative, enter "0")							=		6
Add lines 1 and 6.									7

Enter this amount on line 58440 of your Form ON428.

Worksheet ON428 (continued)

Line 61520 – Ontario dividend tax credit

Calculate the amount to enter on line 61520 of your Form ON428 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return			x	10%	=		
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Enter this amount on line 61520 of your Form ON428.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return			1						
Amount from line 12010 of your return	-		2	x	3.2863%	=			3
Line 1 minus line 2	=		4	x	10%	=	+		5
Add lines 3 and 5.						=			6

Enter this amount on line 61520 of your Form ON428.

Line 64 – 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

Line 98 of your Form T691			x	33.67%	=			1
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Ontario surtax on additional tax

Amount from line 1 above			2					
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Amount from line 57 of your Form ON428	+		3					
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Add lines 2 and 3.	=		4					
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Complete lines 5 to 10 if the amount on line 4 **is more than \$4,740**.

Otherwise, enter the amount from line 1 on line 64 of your Form ON428.

(Line 4 - \$4,740) x 20% (if negative, enter "0")	=		5					
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(Line 4 - \$6,067) x 36% (if negative, enter "0")	=		6					
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Add lines 5 and 6.	=		7					
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Amount from line 60 of your Form ON428	-		8					
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Line 7 minus line 8	=		9					
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Add lines 1 and 9.									
	=								10

Enter this amount on line 64 of your Form ON428.