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New for Ontario for 2019

The personal income levels and most provincial non-refundable tax credit amounts have changed.

A new non-refundable **low-income individuals and families tax credit** has been introduced for eligible individuals with employment income. For more information, see Line 77 – Low-income individuals and families tax credit on page 63.

A new refundable **childcare access and relief from expenses tax credit** has been introduced for families with eligible child care expenses. For more information, see Line 1 – Childcare access and relief from expenses tax credit on page 65.

Ontario benefits for individuals and families

Ontario child benefit

The Ontario child benefit (OCB) is a non-taxable amount paid to help low- to moderate-income families provide for their children. The OCB and the Canada child benefit (CCB) are delivered together in one monthly payment.

To receive the OCB, you (and your spouse or common-law partner) need to file your income tax and benefit return(s) and be eligible for the CCB. You only need to apply once in a lifetime for each child under the age of 18 in your care.

If you are new to Canada or returning to Canada, call the Canada Revenue Agency (CRA) at **1-800-387-1193** for specific instructions on how to apply.

If you are the parent of a newborn, you can apply for child benefits when you register your child's birth using Ontario's newborn registration service at ontario.ca/page/register-birth-new-baby.

If you are not registering a newborn, you can apply online through the CRA's My Account at canada.ca/my-cra-account by selecting "Apply for child benefits" or by completing Form RC66, Canada Child Benefits Application.

If you have applied for child benefits through Ontario's newborn registration service, do not re-apply online or complete Form RC66 for your child. Re-applying may cause a delay in processing your application and issuing payments.

For more information about the OCB, go to canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-ontario.html#cb.

File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2019 income tax and benefit return(s) by April 30, 2020. The CRA will use the information from your return(s) to determine if you are entitled to receive these benefits.

The OCB is fully funded by the Province of Ontario. For specific information about your benefit, call the CRA's child and family benefits enquiries line at **1-800-387-1193** or by teletypewriter (TTY) at **1-800-665-0354**.

Ontario opportunities fund

The Ontario opportunities fund gives Ontario taxpayers a chance to directly reduce the Province's debt. If you want to contribute to the Ontario opportunities fund from your 2019 tax refund, complete the "Ontario opportunities fund" section on the last page of your return.

You will be issued a receipt that can be used with your 2020 return. For more information about gifts to government, see Pamphlet P113, Gifts and Income Tax.

Your donation will not be processed if it is **less than \$2** or if the refund you have calculated is reduced by \$2 or more when the CRA assesses your return.

Completing your Ontario forms

All the information you need to complete Form ON428, Ontario Tax, Form ON479, Ontario Credits, and Form ON-BEN, Application for the 2020 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant, is included in this package. Complete the forms that apply to you and attach a copy to your return.

These forms and those referenced in this guide are available at canada.ca/cra-forms.

Definitions

Spouse refers to a person you are legally married to.

Common-law partner refers to a person who is not your spouse but with whom you are in a conjugal relationship, and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship).
- This person is the parent of your child by birth or adoption.
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support.

End of the year means **any** of the three following dates:

- December 31, 2019 if you were a resident of Ontario on that date
- the date you left Canada if you emigrated in 2019
- the date of death for a resident of Ontario who died in 2019

Form ON428, Ontario Tax

Complete Form ON428 if **one** of the following applies:

- You were a resident of Ontario at the end of the year.
- You were a non-resident of Canada in 2019, and **any** of the following applies:
 - You earned income from employment in Ontario.
 - You received income from a business with a permanent establishment **only** in Ontario.

When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions

Complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions, **instead of Form ON428** if **both** of the following apply:

- You resided in Ontario on December 31, 2019 (or the date you left Canada if you emigrated in 2019).
- All or part of your 2019 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** Ontario.

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2019.
- You were carrying on business in more than one province or territory in Canada or were receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

Part A – Ontario non-refundable tax credits

The eligibility criteria and rules for claiming most of the Ontario non-refundable tax credits are the same as those for the federal non-refundable tax credits. However, the value and calculation of most Ontario non-refundable tax credits are different from the corresponding federal credits.

Newcomers to Canada and emigrants

If you reduced your claim for the amounts on lines 30000 to 30450, 31600, 31800, and 32600 of your return, you also need to reduce the corresponding amounts on lines 58040 to 58185, 58440, 58480, and 58640 of your Form ON428 in the same manner.

Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return, and your spouse's or common-law partner's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$9,883**.

Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$9,883**.

Note

If you were a single parent on December 31, 2019, and you chose to include all of the universal child care benefit (UCCB) lump-sum payment you received in 2019 in your dependant's income, include this amount when calculating their net income.

Line 58185 – Ontario caregiver amount

You may be able to claim this amount for an **eligible relative** who was dependent on you because of a mental or physical impairment at any time in the year.

An **eligible relative** is a dependant 18 years of age or older before the end of the year who is your (or your spouse's or common-law partner's):

- child or grandchild
- parent, grandparent, brother, sister, aunt, uncle, niece or nephew who was resident in Canada at any time in the year

You can claim this amount if the rules are met for claiming **one** of the following:

- the amount for an eligible dependant (who has an impairment and is 18 years of age or older) on line 30400 of your return
- the amount for other infirm dependants age 18 or older on line 30450 of your return

Your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) must be **less than \$22,051**.

You can only claim this amount for dependants who have an impairment. You cannot claim this amount for your (or your spouse's or common-law partner's) parents or grandparents unless they have an impairment.

Note

You can claim this amount for an eligible relative who has an impairment, whether or not they live with you, if their net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$22,051**.

Line 58330 – Adoption expenses

You can claim this amount if the rules are met for claiming the amount on line 31300 of your return.

You can claim up to \$12,910 of eligible expenses for each child in the year the adoption is finalized or recognized under Ontario law.

Two adoptive parents can split the amount if the total combined claim for eligible expenses for each child is not more than the amount before the split.

Note

Only residents of Ontario are eligible for this amount. If you were not a resident of Ontario at the end of the year, you cannot claim this tax credit when calculating your Ontario tax even if you may have received income from a source in Ontario in 2019.

Line 58360 – Pension income amount

The amount you can claim on line 58360 is the amount from line 31400 of your return **or \$1,463, whichever is less**.

Note

Only residents of Ontario are eligible for this amount. If you were not a resident of Ontario at the end of the year, you cannot claim this tax credit when calculating your Ontario tax even if you may have received income from a source in Ontario in 2019.

Line 58440 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 31600 of your return.

If you were **18 years of age or older** at the end of the year, enter \$8,549 on line 58440.

If you were **under 18 years of age** at the end of the year, complete the calculation for line 58440 using Worksheet ON428.

Line 58480 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

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. Contact the CRA to find out how much you can claim.

Line 58560 – Your unused tuition and education amounts

Complete the “Carryforward of unused amounts” section of Schedule ON(S11), Provincial Tuition and Education Amounts, to calculate the amount you can carry forward to a future year. This amount is the part of your tuition and education amount that you do not need to use for the year.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule ON(S11). Keep your other documents in case we ask to see them later.

Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return, except for the following:

- If the amount you claimed for medical expenses on your return includes an amount for attendant care expenses that was limited to \$10,000 (\$20,000 in the year of death), the maximum Ontario claim for attendant care expenses is \$14,633 (\$29,267 in the year of death).
- The maximum Ontario claim for the cost of a van adapted for transporting a patient who requires the use of a wheelchair is \$7,317.
- The maximum Ontario claim for moving expenses for a patient’s move to a more accessible dwelling is \$2,927.

The federal and provincial medical expenses you claim have to cover the same 12-month period ending in 2019 and must be expenses that were not claimed for 2018.

The total medical expenses have to be **more than** either 3% of your net income from line 23600 of your return **or** \$2,395, **whichever is less**.

Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses claimed on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return, except for those listed under line 58689. They have to cover the same 12-month period ending in 2019 and must be expenses that were not claimed for 2018.

The total expenses for each dependant must be **more than** either 3% of that dependant’s net income from line 23600 of their return **or** \$2,395, **whichever is less**.

The maximum amount you can claim is \$12,910 for each dependant.

Part B – Ontario tax on taxable income

Enter your taxable income from line 26000 of your return on line 36 in Part B of Form ON428.

Use the amount from line 36 to decide which column in Part B to complete.

Ontario tax rates for 2019

The following tax rates are used in the calculation of your Ontario tax on taxable income:

- 5.05% on the portion of your taxable income that is \$43,906 or less, **plus**
- 9.15% on the portion of your taxable income that is more than \$43,906 but not more than \$87,813, **plus**
- 11.16% on the portion of your taxable income that is more than \$87,813 but not more than \$150,000, **plus**
- 12.16% on the portion of your taxable income that is more than \$150,000 but not more than \$220,000, **plus**
- 13.16% on the portion of your taxable income that is more than \$220,000.

Part C – Ontario tax

Line 45 – Ontario tax on split income

If you are reporting an amount on line 40424 of your return for federal tax on split income, complete Part 3 of Form T1206, Tax on Split Income, to calculate the Ontario tax to enter on line 42800 of your return.

For more information on tax on split income, see the Federal income tax and benefit guide.

Line 64 – Ontario additional tax for minimum tax purposes

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 64 of your Form ON428 to determine your Ontario additional tax for minimum tax purposes.

For more information about minimum tax, see your Federal income tax and benefit guide.

Ontario tax reduction

If you were a resident of Canada on January 1st, 2019 **and** a resident of Ontario on December 31, 2019, you may be able to claim an Ontario tax reduction.

Only one person can claim the reduction for a dependent child born in 2001 or later (line 68) or a dependant with a mental or physical impairment (line 69).

If you had a spouse or common-law partner on December 31, 2019, only the spouse or common-law partner with the higher net income from line 23600 of their return can claim the amounts on lines 68 and 69.

Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

You **cannot** claim the tax reduction if you were subject to the Ontario additional tax for minimum tax purposes.

If you are preparing a return for a resident of Ontario who died in 2019, you can claim the tax reduction on their final return.

Line 68 – Reduction for dependent children born in 2001 or later

Enter on line 60969 the number of dependent children you have. Claim \$452 for each dependent child.

If the child has a mental or physical impairment, claim an additional \$452 for that dependant on line 69.

Who is a dependent child?

A dependent child is a person who met **all** of the following conditions:

- They were 18 years of age or younger on December 31, 2019.
- They lived with you in 2019.
- They were your (or your spouse's or common-law partner's) child.

A child is **not** a dependent child if **either** of the following conditions apply:

- The child has a spouse or common-law partner who is claiming an amount on line 58120.
- Someone is receiving an amount under the federal Children's Allowances Act in respect of that child.

Line 69 – Reduction for dependants with a mental or physical impairment

Enter on line 60970 the number of dependants with a mental or physical impairment that you (or your spouse or common-law partner) are claiming an amount for on line 58160, 58185 or 58480 of Form ON428.

You can include a spouse or common-law partner with a mental or physical impairment if you are claiming a disability amount transferred from your spouse or common-law partner on line 3 of your Schedule ON(S2), Provincial Amounts Transferred from your Spouse or Common-Law Partner.

You can also claim this reduction for each dependent child with a mental or physical impairment born in 2001 or later that you claimed on line 68.

Claim \$452 for each of these dependants.

Line 75 – Ontario foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be able to claim an Ontario foreign tax credit.

How to claim this credit

Complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Enter, on line 75 of your Form ON428, the tax credit calculated on your Form T2036.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T2036.

Line 77 – Low-income individuals and families tax credit

You may be able to claim this credit if you meet all of the following conditions:

- You were a resident of Canada on January 1st, 2019.
- You were a resident of Ontario on December 31, 2019.
- You had employment income for 2019.

You **cannot** claim this credit if **any** of the following conditions apply:

- You were subject to the Ontario additional tax for minimum tax purposes.
- You were confined to a prison or similar institution on December 31, 2018 and for the first 179 days of 2019.

If you are preparing a return for a resident of Ontario who died in 2019, you can claim this credit on their final return.

If you were bankrupt in 2019, you can only claim your credit on the post-bankruptcy return you file for the tax year ending December 31, 2019.

How to claim this credit

Complete Schedule ON428–A to calculate your credit and enter the amount on line 62140 of your Form ON428.

If you have a spouse or common-law partner who has employment income, they can also claim this credit on their Schedule ON428–A.

Supporting documents

If you are filing a paper return, attach your completed Schedule ON428–A.

Line 79 – Community food program donation tax credit for farmers

You can claim the community food program donation tax credit for farmers if **all** of the following conditions apply:

- You were a resident of Ontario at the end of the year.
- You (or your spouse or common-law partner) were a farmer.
- You made a qualifying donation to an eligible community food program in the year.
- You claimed the qualifying donation on line 34000 of your federal Schedule 9 and on line 34 of your Form ON428 as a charitable donation or gift for the year.

A **qualifying donation** is a donation of one or more agricultural products produced in Ontario and donated to an eligible community food program in Ontario.

An **agricultural product** is any of the following:

- meat or meat by-products
- eggs or dairy products
- fish
- fruits, vegetables, grains, pulses, herbs, nuts, or mushrooms
- honey or maple syrup
- anything else that is grown, raised or harvested on a farm and can legally be sold, distributed, or offered for sale at a place other than the producer's premises as food in Ontario

An item of any of these types that has been processed is an agricultural product if it was processed only to the extent necessary to be legally sold away from the producer's premises as food intended for human consumption. Items that have been processed beyond this point, such as pickles, preserves and sausages, are not agricultural products.

An **eligible community food program** is a registered charity under the Income Tax Act that meets **one** of the following conditions:

- It distributes food to the public without charge in Ontario and does so mainly to provide relief to the poor (food banks meet this condition).
- It operates or oversees one or more student nutrition programs.

The amount of qualifying donations can be split between a spouse or common-law partner. However, the total amount of qualifying donations cannot be more than the total of the qualifying donations made by both of them in the tax year.

Notes

You (or your spouse or common-law partner) must have had farming income in the year that the donations were made.

You do not have to claim the donations made in 2019 on your 2019 return. You (or your spouse or common-law partner) can carry them forward and claim the credit for the next 5 years even if neither of you had farming income in the years the donations are claimed.

No matter when you claim the donations, you can only claim each donation once.

For more information, see Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income.

If you are preparing a return for a person who died in 2019, you can claim this credit on their final return.

If you were bankrupt in 2019, claim your community food program donation tax credit on either the pre- or post-bankruptcy return you file for the tax year ending December 31, 2019, depending on when the qualifying donations were made. If qualifying donations are claimed on more than one return, the total amount of donations that can be claimed on all returns filed for the year cannot be more than the total qualifying donations made.

How to claim this credit

Enter on line 58969 the amount of donations you have included on line 34000 of your federal Schedule 9 that are qualifying donations for the community food program donation tax credit for farmers. Then enter 25% of this amount on line 79 of your Form ON428.

Line 81 – Ontario health premium

You have to pay the Ontario health premium if **both** of the following conditions apply:

- You were a resident of Ontario at the **end of the year**.
- Your taxable income from line 26000 of your return is **more than \$20,000**.

Complete the chart on Form ON428 to calculate your Ontario health premium. This premium is part of your Ontario income tax and is included in your total income tax payable for the year.

Notes

End of the year means **any** of the three following dates:

- December 31, 2019, if you were a resident of Ontario
- the date you left Canada if you emigrated in 2019
- the date of death for a resident of Ontario who died in 2019

If you are preparing a return for a resident of Ontario who died in 2019, the Ontario health premium is payable on their final return if their taxable income from line 26000 of their return is **more than \$20,000**.

If you were bankrupt at any time in 2019, you have to pay the Ontario health premium if your total taxable income for the year from all returns (pre-bankruptcy, in-bankruptcy, and post-bankruptcy from January 1, 2019, to December 31, 2019) is **more than \$20,000**.

Form ON479, Ontario Credits

You may be entitled to the credits listed in this section even if you do not have to pay tax. If the total of these credits is more than the taxes you have to pay, you may get a refund for the difference.

To claim these credits, attach a completed Form ON479, Ontario Credits, to your return.

Are you filing for a deceased person?

You can claim the following credits on the deceased person's final return:

- Ontario childcare access and relief from expenses tax credit
- Ontario seniors' public transit tax credit
- Ontario political contribution tax credit
- Ontario focused flow-through share tax credit
- Ontario tax credits for self-employed individuals

Were you an international student in 2019?

If you were a visa student from another country who resided in Ontario on December 31, 2019, you may be eligible for Ontario tax credits.

For more information about your residency status, call the CRA at **1-800-959-8281** (for calls from Canada and the U.S.) or **613-940-8495** (for calls from outside Canada and the U.S.).

Were you bankrupt in 2019?

If you were bankrupt in 2019, claim your Ontario tax credits on the post-bankruptcy return you file for the tax year ending December 31, 2019. Different rules apply for the Ontario childcare access and relief from expenses tax credit and the Ontario seniors' public transit tax credit, as described in the following sections.

Line 1 – Ontario childcare access and relief from expenses tax credit

You may be able to claim this tax credit if you meet **all** of the following conditions:

- You were a resident of Ontario at the end of the year.
- You claimed an amount for child care expenses on line 21400 of your return for one or more eligible children.

If you are preparing a return for a resident of Ontario who died in 2019, you can claim the tax credit on their final return.

If you were bankrupt in 2019, you cannot claim the tax credit on your return for any tax year ending in 2019. However, if you were granted an absolute discharge from bankruptcy before the end of 2019, the tax credit may be claimed on the post-bankruptcy return filed for the tax year ending December 31, 2019.

How to claim this credit

Complete Schedule ON479–A, Childcare Access and Relief from Expenses Tax Credit. Enter the tax credit on line 1 of your Form ON479.

Supporting documents

If you are filing electronically, keep your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule ON479–A. Keep your other documents in case we ask to see them later.

Line 2 – Ontario seniors' public transit tax credit

You can claim the Ontario seniors' public transit tax credit (OSPTTC) if **all** of the following conditions apply:

- You were 65 years or older on December 31, 2018.
- You were a resident of Ontario at the end of the year.

- You paid for eligible public transit services that you used in 2019.

An **eligible public transit service** is one that is operated by the Government of Ontario, or one of its municipalities, that is:

- a short-haul service that an individual typically uses for a single-day return trip
- offered to the general public
- operated by bus, subway, train or tram

Note

Specialized transit services that are designed to transport people with disabilities are also eligible even if they do not meet the criteria for eligible public transit services.

You can claim the OSP TTC for qualifying payments you made for the use of eligible public transit services in 2019.

A **qualifying payment** is an amount paid for:

- a public transit pass for a set number of rides during a period of at least one day
- a public transit pass for an unlimited number of rides
- an electronic payment card
- a single-use ticket or token, if a receipt was issued
- cash fare for specialized transportation services offered to people with disabilities if a receipt was issued

Note

A cash payment made in a fare box for a single ride is only a qualifying payment if it is used for a specialized transit service that is designed to transport people with disabilities.

You can only claim the OSP TTC for senior fare; however, if the transit service you use does not offer a senior rate for the type of pass or ticket you purchase, you can claim non-senior fare.

Only you can claim the cost of your public transit services. Your spouse or common-law partner cannot claim these expenses.

You must reduce the amount of your qualifying payments by the amount of any reimbursements, allowances, or any other form of assistance you received, are entitled to receive, or may reasonably expect to receive, unless the amount is included in your income for any tax year and you did not deduct the amount anywhere else on your return.

Receipts

The following rules apply to receipts for single-use tickets and tokens, and to cash fares for a specialized transit service:

- The receipt must show the name of the transit operator, the date of purchase, and the amount paid.
- If your receipt shows your name, no additional information is needed.
- If the receipt does not show your name, you will need a credit card or bank statement in your name that records the payment for the tickets or tokens.

Were you bankrupt in 2019?

You can claim the OSP TTC on your pre- or post-bankruptcy return depending on when you made the qualifying payments. You can claim the qualifying payments on more than one return, however, the total amount of the payments that can be claimed on all returns filed for the year cannot be more than the maximum amount that would be allowed if you were filing only one return for the calendar year.

How to claim this credit

Enter on line 63100 the total amount of qualifying payments you made to use eligible public transit services in 2019, up to a maximum of \$3,000. Next, enter 15% of this amount on line 2 of your Form ON479.

Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

Lines 3 and 4 – Ontario political contribution tax credit

You can claim this credit if you were a resident of Ontario at the end of the year and you contributed to a registered Ontario political party or constituency association, or to a candidate in an Ontario provincial election.

Only claim contributions you made during 2019. If you were bankrupt in 2019, your political contribution tax credit is based on contributions made during all of 2019.

You or your spouse or common-law partner can claim the credit, but a contribution cannot be divided between the two of you if only one receipt was issued.

How to claim this credit

Enter your total contributions on line 3 of your Form ON479 and calculate the amount to enter on line 4 as follows:

- For contributions of **less than \$3,149**, complete the calculation for line 4 using Worksheet ON479.
- For contributions of **\$3,149 or more**, enter \$1,384 on line 4 of your Form ON479.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach all official receipts.

Line 5 – Ontario focused flow-through share tax credit

Enter on line 63220 the total qualifying expenses reported on line 4 of your Form T1221, Ontario Focused Flow-Through Share Resource Expenses (Individuals).

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1221 along with the information slips (Slip T101, Statement of Resource Expenses, or Slip T5013, Statement of Partnership Income) you received from a mining exploration corporation that incurred qualifying expenses in Ontario.

Ontario tax credits for self-employed individuals

Individuals operating unincorporated businesses may be eligible for the Ontario apprenticeship training tax credit and the Ontario co-operative education tax credit. Include the amount of credits you claimed for 2019 as self-employment income on your 2020 return.

If you were a member of a partnership, other than as a limited partner, you may claim your share of the partnership's credits for each qualifying apprenticeship or each qualifying co-op work placement. Limited partners are not entitled to these credits; however, the general partners of a limited partnership may share the credits.

For each of these credits, the total claimed by all partners in the partnership cannot be more than the amount calculated for the partnership.

If you were bankrupt in 2019, your trustee may claim the Ontario tax credits for self-employed individuals if you were eligible for the credit(s) during the period when the trustee acted on your behalf.

Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

Line 7 – Ontario apprenticeship training tax credit

Note

The Ontario apprenticeship training tax credit has been discontinued. Only eligible expenditures for apprentices who started apprenticeship programs **before November 15, 2017**, can be used in calculating your credit.

If you hired one or more eligible apprentices in one or more qualifying skilled trades to work at your permanent establishment located in Ontario, you may be able to claim a tax credit for eligible expenditures up to \$5,000 per apprentice (\$10,000 for apprenticeship programs that started on or before April 23, 2015).

Qualifying apprenticeships must meet the following **two** conditions:

- The apprenticeship must be in a qualifying skilled trade in the opinion of the Ontario Minister of Training, Colleges and Universities, as well as designated by the Ontario Minister of Finance.
- The apprentice must be participating in an apprenticeship program where the training agreement has been registered.

Note

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.

Eligible expenditures

Eligible expenditures are reasonable salaries and wages you paid to an apprentice employed in a qualifying apprenticeship at your permanent establishment in Ontario, or reasonable fees paid or payable to an employment agency for services provided by the apprentice during the first 36 months of the apprenticeship training program (48 months for apprenticeship programs that started on or before April 23, 2015).

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

How to claim this credit

If the total salaries and wages paid in the previous tax year by you (if you were a sole proprietor) or by a partnership (if you were a partner) was:

■ **\$600,000 or more**, claim:

- 25% of eligible expenditures for each apprentice who started an apprenticeship program after April 23, 2015, and before November 15, 2017
- 35% of eligible expenditures for each apprentice who started an apprenticeship program on or before April 23, 2015

■ **not more than \$400,000**, claim:

- 30% of eligible expenditures for each apprentice who started an apprenticeship program after April 23, 2015, and before November 15, 2017
- 45% of eligible expenditures for each apprentice who started an apprenticeship program on or before April 23, 2015

■ **more than \$400,000 but less than \$600,000**, complete the calculation for line 7 using Worksheet ON479.

Maximum annual credit

The maximum annual credit for each apprentice employed by you in a qualifying apprenticeship is:

- \$5,000 for each apprentice who started an apprenticeship program after April 23, 2015 and before November 15, 2017
- \$10,000 for each apprentice who started an apprenticeship program on or before April 23, 2015

For an apprentice who was employed for only part of the year, multiply the maximum annual amount by the number of days that you employed the apprentice, and then divide by the number of days in the year.

You can claim an Ontario apprenticeship training tax credit for each eligible apprentice up to a maximum of:

- \$15,000 over a 36-month period for apprentices who started an apprenticeship program after April 23, 2015, and before November 15, 2017
- \$40,000 over a 48-month period for apprentices who started an apprenticeship program on or before April 23, 2015

If you repaid government assistance in 2019 that was related to eligible expenditures for this tax credit in a previous year, the amount of assistance you repaid will qualify for the tax credit for 2019. The tax credit is equal to the amount of government assistance repaid multiplied by the tax credit rate for the year the eligible expenditures were reduced by the assistance.

Enter your claim on line 7 of your Form ON479.

For more information about the apprenticeship training tax credit, go to ontario.ca/apprenticeshiptaxcredit, or call the Ontario Ministry of Finance at **1-866-ONT-TAXS (1-866-668-8297)** or by teletypewriter (TTY) at **1-800-263-7776**.

Supporting documents

Keep a copy of the training agreement or contract of apprenticeship in case we ask to see it later. If you have lost or misplaced either document and you are an original party to the contract, you can request a copy from the apprentice or the Ontario Ministry of Training, Colleges and Universities (MTCU). If you are not an original party to the contract, you must get a copy of the original contract of apprenticeship or training agreement from the apprentice, or get written consent from the apprentice before contacting the MTCU.

Note

If you are unable to provide your supporting documents, your claim may be denied.

Line 8 – Ontario co-operative education tax credit

If you hired one or more co-op students enrolled in an Ontario university or college, you may be able to claim a tax credit of up to 30% of eligible expenditures, to a maximum of \$3,000 per student per qualifying work placement.

Eligible expenditures

Eligible expenditures are reasonable salaries, wages, and other remuneration paid or payable to a student in a qualifying work placement, or a reasonable fee paid or payable to an employment agency for a qualifying work placement. The student must work at your permanent establishment in Ontario.

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

A **qualifying work placement** is generally four consecutive months ending in the tax year of employment of a student under a qualifying co-operative educational program of an eligible educational institution.

The minimum employment period is 10 consecutive weeks. The maximum employment period is 16 consecutive months.

The eligible educational institution must provide you with a certificate for each qualifying work placement for each student.

How to claim this credit

You can claim up to \$3,000 for eligible expenditures for each qualifying work placement ending in 2019.

If the total salaries and wages paid in the previous tax year was:

- **\$600,000 or more**, claim 25% of eligible expenditures for the qualifying work placement
- **not more than \$400,000**, claim 30% of eligible expenditures for the qualifying work placement
- **more than \$400,000 but less than \$600,000**, complete the calculation for line 8 using Worksheet ON479

If you repaid government assistance in 2019 that was related to eligible expenditures for this tax credit in a previous year, the amount of assistance you repaid will qualify for the tax credit for 2019.

The tax credit is equal to the amount of government assistance repaid multiplied by the tax credit rate for the year the eligible expenditures were reduced by the assistance.

Enter your claim on line 8 of your Form ON479.

For more information about the Co-operative education tax credit, go to www.fin.gov.on.ca/en/bulletins/ct/4014.html or call the Ontario Ministry of Finance at **1-866-ONT-TAXS (1-866-668-8297)** or by teletypewriter (TTY) at **1-800-263-7776**.

Form ON-BEN, Application for the 2020 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

If you had costs for your principal residence in Ontario in 2019, you may be eligible for the following amounts:

- Ontario energy and property tax credit (OEPTC)
- Northern Ontario energy credit (NOEC)
- Ontario senior homeowners' property tax grant (OSHPTG)

File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2019 return(s) by April 30, 2020. The CRA will use the information from your return(s) to calculate the amount of any payments you are entitled to get.

Complete Form ON-BEN

You must complete and **attach** Form ON-BEN to your 2019 return to apply for the OEPTC, the NOEC, and/or the OSHPTG.

Did you have a spouse or common-law partner in 2019?

If you were married or living in a common-law relationship on December 31, 2019, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. If only one spouse or common-law partner is 64 years of age or older on December 31, 2019, that spouse or common-law partner has to apply for these credits and the grant for both of you.

Report to the CRA any changes to your status (for example birth, marriage, separation) that happen after filing your return.

Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

Involuntary separation

If you and your spouse or common-law partner occupied separate principal residences in Ontario for medical reasons on December 31, 2019, you can apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant (if eligible) either individually or as a couple.

If you and your spouse or common-law partner choose to apply individually, tick the box on line 61080 in Part A of Form ON-BEN and enter your spouse's or common-law partner's address under "Involuntary separation" in Part C.

Separation or divorce

If you and your spouse or common-law partner were separated or divorced on December 31, 2019, you must apply separately for the credits.

Deceased and bankrupt individuals

The estate of an individual who died on or before December 31, 2019, cannot receive these payments.

If you were bankrupt in 2019, file your Form ON-BEN with the post-bankruptcy return you file for the tax year ending December 31, 2019. Your payments will be based on your net income for the pre- and post-bankruptcy periods.

Ontario trillium benefit (OTB)

The Ontario trillium benefit includes the following credits:

- Ontario sales tax credit
- Ontario energy and property tax credit
- Northern Ontario energy credit

You must be eligible for **at least one** of these credits to receive the OTB.

The payments for these three credits are combined and delivered monthly to better align the timing of the assistance with the expenses that people face.

The 2020 OTB payments, calculated based on the information provided on your (and your spouse's or common-law partner's) 2019 return(s) and Form ON-BEN, will be issued monthly from July 2020 to June 2021. However, you can choose to wait until June 2021 to get your 2020 OTB entitlement in one payment at the end of the benefit year instead. To choose this option, tick the box on line 61060 of your Form ON-BEN.

Note

If your 2020 OTB is **\$360 or less**, the election above does not apply and your entitlement will be issued in one payment in July 2020.

You may not be eligible for a payment if you are confined to a prison or a similar institution for a period of 90 days or more that includes the first day of the payment month.

To estimate the amount of OTB you may be entitled to, use the calculator at canada.ca/child-family-benefits-calculator.

For more information about the OTB, go to canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-ontario or call the CRA at 1-877-627-6645.

Ontario sales tax credit (OSTC)

The OSTC helps low- to moderate-income individuals 19 years of age and older, and families, including single parents, with the sales tax they pay.

The OSTC is paid as part of the OTB. You must be a resident of Ontario at the beginning of a month to receive that month's payment.

You do not need to apply for the OSTC. The CRA will use the information from your return to determine your eligibility and tell you if you are entitled to receive the credit.

Ontario energy and property tax credit (OEPTC)

The OEPTC helps low- to moderate-income Ontario residents with the sales tax on energy and with property taxes.

The OEPTC is paid as part of the OTB. You must be a resident of Ontario at the beginning of a month to receive that month's payment.

The OEPTC has two components: the energy component and the property tax component. You should apply for the OEPTC if you are eligible for either of these components.

Eligibility requirements

You may be eligible for the OEPTC if you were a resident of Ontario on December 31, 2019, and you meet **at least one** of the following conditions:

- You will be 18 years of age or older before June 1, 2021.
- You had a spouse or common-law partner on or before December 31, 2019.
- You are a parent who lives or previously lived with your child.

How to claim this credit

If you meet the OEPTC eligibility requirements, tick the box on line 61020 and complete Part A and Part B of your Form ON-BEN. **Attach** your completed Form ON-BEN to your 2019 tax return.

Energy component

You may qualify for the energy component if you meet the OEPTC eligibility requirements and **at least one** of the following conditions for 2019:

- Rent or property tax for your principal residence was paid by or for you.
- You lived in a public long-term care home in Ontario and an amount for accommodation was paid by or for you.
- You lived on a reserve in Ontario and home energy costs were paid by or for you for your principal residence on the reserve.

Property tax component

You may qualify for the property tax component if you meet the OEPTC eligibility requirements and **at least one** of the following conditions for 2019:

- Rent or property tax for your principal residence was paid by or for you.
- You lived in a designated Ontario university, college, or private school residence.

A **principal residence** is a housing unit in Ontario that you usually occupy during the year. For example, it can be a house, apartment, condominium, hotel or motel room, mobile home, or rooming house.

Supporting documents

Whether you are filing electronically or filing a paper return, keep all of your property tax or rent receipts and home energy costs receipts (such as electricity and heat receipts) in case we ask to see them later.

Northern Ontario energy credit (NOEC)

The NOEC helps low- to moderate-income Northern Ontario residents with the higher energy costs they pay living in the north.

The NOEC is paid as part of the OTB. You must be a resident of Northern Ontario at the beginning of a month to receive that month's payment.

Eligibility requirements

You may be eligible for the NOEC if you were a resident of Northern Ontario on December 31, 2019, and you meet **at least one** of the following conditions:

- You will be 18 years of age or older before June 1, 2021.
- You had a spouse or common-law partner on or before December 31, 2019.
- You are a parent who lives or previously lived with your child.

You must also meet **at least one** of the following conditions for 2019:

- Rent or property tax for your principal residence in Northern Ontario was paid by or for you.
- You lived in a public long-term care home in Northern Ontario and an amount for accommodation was paid by or for you.
- You lived on a reserve in Northern Ontario and home energy costs (for example, electricity, heat) were paid by or for you for your principal residence on the reserve.

A **principal residence** is a housing unit in Ontario that you usually occupy during the year. For example, it can be a house, apartment, condominium, hotel or motel room, mobile home, or rooming house.

Northern Ontario means the districts of Algoma, Cochrane, Kenora, Manitoulin, Nipissing, Parry Sound, Rainy River, Sudbury (including the City of Greater Sudbury), Thunder Bay, and Timiskaming.

How to claim this credit

If you meet the NOEC eligibility requirements, tick the box on line 61040 and complete Part A and Part B of your Form ON-BEN. **Attach** your completed Form ON-BEN to your 2019 tax return.

Supporting documents

Whether you are filing electronically or filing a paper return, keep all of your property tax or rent receipts and home energy costs receipts (such as electricity and heat receipts) in case we ask to see them later.

Ontario senior homeowners' property tax grant (OSHPTG)

You can apply for the OSHPTG for 2020 if, on December 31, 2019, **both** of the following conditions apply:

- You were 64 years of age or older.
- You owned and occupied a principal residence in Ontario that you, or someone on your behalf, paid property tax on for 2019.

A **principal residence** is a housing unit in Ontario that you usually occupy during the year. For example, it can be a house, condominium, mobile home, or life-lease home.

Your grant for 2020 is based on the information you provide on your 2019 return. You should receive it within four to eight weeks after you receive your notice of assessment. To estimate the amount of OSHPTG you may be entitled to, use the calculator at canada.ca/child-family-benefits-calculator.

How to claim this grant

If you meet the OSHPTG eligibility requirements, tick the box on line 61070. Enter your total amount of property tax paid for 2019 on line 61120 in Part A and complete Part B. **Attach** your completed Form ON-BEN to your 2019 tax return.

Note

If your municipality allowed you to defer paying all or some of your 2019 property tax, enter only the amount of property tax actually paid to the municipality for the year.

Amounts paid for a principal residence in 2019

Complete Parts A and B of your Form ON-BEN if you are applying for the OEPTC, the NOEC and/or the OSHPTG.

Line 61100

Enter on line 61100 **any** of the following amounts:

- rent paid if you rented your principal residence in Ontario for 2019
- property tax paid by you or for you to the owner of a principal residence (who was not you and was not held in trust for you) and that you have not already used in calculating the amount of rent that you paid
- rent paid to your landlord if you rented a mobile home and your landlord paid property tax for the home or for the lot
- rent paid if you lived in a private long-term care home, hospital, group home, chronic care facility, or a similar institution, and the institution paid full property taxes

Notes

A **long-term care home** can include a nursing home or a municipal, First Nations, or charitable home for the aged.

If the institution does not break down the cost of room and board (meals, laundering or other services) on your receipt, you can claim up to 75% of your total payments as accommodation costs on line 61100.

To enter an amount for a **non-profit long-term care home**, see line 61230.

- rent paid for your principal residence and one acre of land if you were a farmer. For the property tax paid if you are a farmer, see on line 61120.
- rent paid by you or for you if you lived somewhere else in Ontario for part of the year besides a designated Ontario university, college, or private school residence. (To find out if your residence is designated, go to ontario.ca/finance or call the Ontario Ministry of Finance at **1-866-ONT-TAXS (1-866-668-8297)** or by teletypewriter (TTY) at **1-800-263-7776**.)

Line 61120

Enter on line 61120 **any** of the following amounts:

- property tax paid for your principal residence in Ontario for 2019 if you were a homeowner

Note

If your municipality let you defer paying all or some of your 2019 property tax, you should enter only the amount of property tax actually paid to the municipality for the year.

- property tax paid for your principal residence and one acre of land if you were a farmer
- total of the property tax paid for your home plus the property tax that your landlord or site owner paid for the lot you leased if you owned and occupied a mobile home

Note

If the landlord does not provide a breakdown of the property tax paid for the lot, and you do not have an assessment for the lot from the Municipal Property Assessment Corporation, you can estimate the property tax based on the fees paid to your landlord or site owner for the lot. It would be reasonable to take 20% of the fees and add that amount to any property tax paid on the mobile home.

- property tax paid by you or for you if you lived somewhere else in Ontario for part of the year besides a designated Ontario university, college, or private school residence. (To find out if your residence is designated, go to ontario.ca/finance or call the Ontario Ministry of Finance at **1-866-ONT-TAXS (1-866-668-8297)** or by teletypewriter (TTY) at **1-800-263-7776**.)

Line 61140

Tick the box on line 61140 if you lived in a designated Ontario university, college, or private school residence. (To find out if your residence is designated, go to ontario.ca/finance or call the Ontario Ministry of Finance at **1-866-ONT-TAXS (1-866-668-8297)** or by teletypewriter (TTY) at **1-800-263-7776**.)

You will get \$25 for the property tax component of the OEPTC for the part of the year that you lived in that residence.

If you also lived somewhere else in Ontario for part of the year and rent and/or property tax was paid by you or for you, see lines 61100 and 61120.

Line 61210

Enter on line 61210 the total amount paid for energy (for example, electricity, heat) for your principal residence if you lived on a reserve in Ontario for 2019.

Line 61230

Enter on line 61230 your accommodation costs if you lived in **any** of the following:

- a non-profit long-term care home
- a public long-term care home and the institution did not pay full property taxes

Note

If the institution does not break down the cost of room and board (meals, laundering or other services) on your receipt, you can claim an amount of up to 75% of your total payments as accommodation costs on line 61230.

Your property tax and rent **cannot** include any of the following:

- rent paid for a principal residence, including a mobile home, that is not subject to property tax
- payments to individuals who are not reporting the payments as rental income on their returns
- property tax or rent paid on part of a home you used for rental or business purposes
- property tax or rent paid on a second residence, such as a cottage, if you claimed property tax or rent for your principal residence for the same period

Separation

If you and your spouse or common-law partner separated during the year but **lived together** on December 31, 2019, enter the total amount of rent or property tax paid for the year, including amounts paid by or for each spouse or common-law partner for a period of separation.

If you and your spouse or common-law partner separated during the year and **lived apart** on December 31, 2019, enter your share of the rent or property tax for the part of the year before the separation, plus your own rent or property tax paid after the separation.

Shared principal residence

If you shared a principal residence with one or more persons (other than your spouse or common-law partner), enter your share of the rent or property tax you paid for the year.