



Ontario Tax

T3ON
T3 2019

Complete this form for a trust resident in Ontario or for a non-resident trust that carries on a business through a permanent establishment in Ontario.
Include a completed copy of this form with the trust's return.

Taxable income (line 56 of the return) _____ 1

Step 1 – Ontario tax on taxable income**Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)**

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$43,906 or less	more than \$43,906, but not more than \$87,813	more than \$87,813, but not more than \$150,000	more than \$150,000, but not more than \$220,000	more than \$220,000	
Enter the amount from line 1.						2
Base amount	–	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	x	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	=	6
Tax on base amount	+	+	+	+	+	7
Ontario tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Trusts other than GRE and QDT

Ontario tax on taxable income: _____ (amount from line 1) x = _____ 9

Step 2 – Donations and gifts tax credit

Total donations and gifts

Line 14 of Schedule 11A	13412						
On the first \$200 or less			x	=		10	
On the remainder (applies to GRE and QDT only)			x	=	+	11A	
On the remainder (applies to all other trusts)			x	=	+	11B	
Donations and gifts tax credit (line 10 plus line 11A, or line 10 plus line 11B)					13414	=	12

Step 3 – Ontario Tax

Enter the amount from line 8 or line 9 above.				13401		13
Ontario recovery tax (line 42 of Form T3QDT-WS)				13404	+	14
Subtotal (line 13 plus line 14)					=	15
Donations and gifts tax credit (line 12)					–	16
Subtotal (line 15 minus line 16. If negative, enter "0".)					=	17

Ontario minimum tax carryover:

Enter the amount from line 17.						18
Enter the amount from line C of Chart 1 on page 2.					–	19
Subtotal (line 18 minus line 19. If negative, enter "0".)					=	20
Enter the amount from line 19 of Schedule 11.		x	=	13419		21
Enter the amount from line: 20 or 21 whichever is less .				13416	–	22
Subtotal (line 17 minus line 22. If negative, enter "0".)				13405	=	23

Ontario surtax:

Applies to GRE and QDT only:

(Line 23	minus \$4,740) x	(if negative, enter "0") =				24
(Line 23	minus \$6,067) x	(if negative, enter "0") =		+		25
Total surtax (lines 24 plus line 25)				=		
Subtotal Add lines 23 plus 26				▶ 13410	+	26
					=	27
Ontario dividend tax credit:						
Dividend tax credit (line C of Chart 1)					–	28
Subtotal (line 27 minus line 28. If negative, enter "0".)					=	29

Continue on the next page.

Enter the amount from line 29 on the previous page. _____ | 29

Ontario additional tax for minimum tax purposes:

If you entered an amount other than "0" on line 48 of T3 Schedule 12, enter your Ontario additional tax for minimum tax purposes from line 11 of Chart 2. 13402 ■ + _____ | 30

Subtotal Add lines 29 and 30. = _____ | 31

Ontario foreign tax credit (from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit) 13430 ■ - _____ | 32

Ontario tax (line 31 minus line 32. If negative, enter "0".) 13460 ■ = _____ | 33

Enter the amount of line 33 on line 82 of the return.

Ontario Tax Instructions**Chart 1 – Ontario dividend tax credit calculation**

Line 24 of Schedule 8	×	=	13418 ■		A
Line 31 of Schedule 8	×	=	13415 ■	+	B
Total credits (add lines A and B)		=			C

Enter the amount of line C at line 19 and line 28.

Chart 2 – Ontario additional tax for minimum tax purposes

If you entered an amount on line 48 of T3 Schedule 12, complete this calculation.

Ontario basic additional tax

Line 48 of T3 Schedule 12 _____ | × _____ = _____ | 1

Ontario surtax on additional tax

Surtax on additional tax (applies to trusts other than GRE and QDT)

Amount from line 1 _____ | × _____ = _____ | ► _____ | 2

Surtax on additional tax (applies to GRE and QDT only)

Amount from line 1 _____ | _____ | 3

Enter amount from line 23. _____ | + _____ | 4

Add lines 3 and 4. _____ | = _____ | 5

Complete lines 6 to 10 only if the amount on line 5 is more than \$4,740. Otherwise, enter the amount from line 1 on line 11.

(Line 5 _____ | minus \$4,740) × (if negative, enter "0") = _____ | 6

(Line 5 _____ | minus \$6,067) × (if negative, enter "0") = + _____ | 7

Add lines 6 and 7. _____ | = _____ | 8

Amount from line 26 _____ | - _____ | 9

Line 8 minus line 9 _____ | = _____ | ► + _____ | 10

Add lines 1, 2, and 10. Enter this amount on line 30. _____ | = _____ | 11

What's new for 2019

The base amounts, the tax on base amounts, the Ontario surtax, as well as the rate that applies to the amount of other than eligible dividends, for the purpose of the dividend tax credit have been updated for 2019.

If you have any questions...

If you have questions about Ontario tax and credits, visit the Ontario Ministry of Finance Web site at ontario.ca/finance, or contact them at the following numbers:
English and French: **1-866-ONT-TAXS (1-866-668-8297)**
Teletypewriter (TTY): **1-800-263-7776**

If you have other questions, visit the Canada Revenue Agency (CRA) website at canada.ca/taxes, or call the CRA at **1-800-959-8281**.

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