

### Part A – Ontario tax on taxable income

Enter your **taxable income** from line 26000 of your return.

1

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$45,142 or less	Line 1 is more than \$45,142 but not more than \$90,287	Line 1 is more than \$90,287 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Amount from line 1						2
Line 2 minus line 3 ( <b>cannot</b> be negative)	– 0 00	– 45,142 00	– 90,287 00	– 150,000 00	– 220,000 00	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	5
	=	=	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 2,279 67	+ 6,410 44	+ 13,074 41	+ 21,586 41	7
<b>Ontario tax on taxable income</b>						8

Enter the amount from line 8 on line 51 and continue at line 9.

### Part B – Ontario non-refundable tax credits

	Internal use	56050	
Basic personal amount	Claim \$10,880	58040	9
Age amount (if you were born in 1956 or earlier) (use Worksheet ON428)	(maximum \$5,312)	58080 +	10
Spouse or common-law partner amount:			
Base amount	10,162 00		11
Your spouse's or common-law partner's net income from line 23600 of their return	–		12
Line 11 minus 12 (if negative, enter "0")	(maximum \$9,238)	58120 =	13
Amount for an eligible dependant:			
Base amount	10,162 00		14
Your eligible dependant's net income from line 23600 of their return	–		15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$9,238)	58160 =	16
Ontario caregiver amount (use Worksheet ON428)		58185 +	17
Add lines 9, 10, 13, 16, and 17.		=	18
CPP or QPP contributions:			
Amount from line 30800 of your return	58240		•19
Amount from line 31000 of your return	58280 +		•20
Employment insurance premiums:			
Amount from line 31200 of your return	58300 +		•21
Amount from line 31217 of your return	58305 +		•22
Adoption expenses	58330 +		23
Add lines 19 to 23.	=		24
Line 18 plus line 24		=	25

**Part B – Ontario non-refundable tax credits** (continued)

Amount from line 25 of the previous page					26
Pension income amount	(maximum \$1,504)	58360	+		27
Line 26 plus line 27			=		28
Disability amount for self (claim <b>\$8,790</b> or, if you were under 18 years of age, use Worksheet ON428)		58440	+		29
Disability amount transferred from a dependant (use Worksheet ON428)		58480	+		30
Add lines 28 to 30.			=		31
Interest paid on your student loans (amount from line 31900 of your return)		58520	+		32
Your unused tuition and education amounts ( <b>attach</b> Schedule ON(S11))		58560	+		33
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule ON(S2))		58640	+		34
Add lines 31 to 34.			=		35
Medical expenses:					
Read line 58689 of your Ontario Information Guide.		58689		36	
Amount from line 23600 of your return				37	
Applicable rate	x	3%		38	
Line 37 multiplied by the percentage from line 38	=			39	
Enter <b>whichever is less</b> : \$2,462 or the amount on line 39.		–		40	
Line 36 minus line 40 (if negative, enter "0")		=		41	
Allowable amount of medical expenses for other dependants (use Worksheet ON428)		58729	+		42
Line 41 plus line 42		58769	=		43
Line 35 plus line 43		58800	=		44
Ontario non-refundable tax credit rate			x	5.05%	45
Line 44 multiplied by the percentage from line 45		58840	=		46
Donations and gifts:					
Amount from line 13 of your federal Schedule 9	x	5.05%	=		47
Amount from line 14 of your federal Schedule 9	x	11.16%	=	+	48
Line 47 plus line 48		58969	=		49
Line 46 plus line 49					
Enter this amount on line 54.					
Ontario non-refundable tax credits		61500	=		50

**Part C – Ontario tax**

Ontario tax on taxable income from line 8					51
Ontario tax on split income (complete Form T1206)		61510	+		52
Line 51 plus line 52			=		53
Ontario non-refundable tax credits from line 50			–		54
Line 53 minus line 54 (if negative, enter "0")			=		55
Ontario minimum tax carryover:					
Enter the result of line 55 minus line 52				56	
Ontario dividend tax credit (use Worksheet ON428)		61520	–		57
Line 56 minus line 57 (if negative, enter "0")			=		58
Amount from line 40427 of your return	x	33.67%	=		59
Enter <b>whichever is less</b> : amount from line 58 or line 59.		61540	–		60
Line 55 minus line 60 (if negative, enter "0")			=		61

**Part C – Ontario tax (continued)**

Amount from line 61 of the previous page

62

Ontario surtax:

Amount from line 62 above

63

Ontario tax on split income from line 52

–

64

Line 63 minus line 64 (if negative, enter "0")

=

65

Complete lines 66 to 68 if the amount on line 65 is **more than \$4,874**.If the amount is **less than \$4,874**, enter "0" on line 68 and continue on line 69.(Line 65  $- \$4,874 \times 20\%$  (if negative, enter "0") =

66

(Line 65  $- \$6,237 \times 36\%$  (if negative, enter "0") =

+

67

Line 66 plus line 67

=

▶ +

68

Line 62 plus line 68

=

69

Ontario dividend tax credit from line 57

–

70

Line 69 minus line 70 (if negative, enter "0")

=

71

Ontario additional tax for minimum tax purposes:

If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes.

+

72

Line 71 plus line 72

=

73

**Ontario tax reduction**Enter "0" on line 80 if **any** of the following applies to you:

- You were **not** a resident of Canada at the beginning of the year
- You were **not** a resident of Ontario on December 31, 2021
- There is an amount on line 72
- The amount on line 73 is "0"
- Your return is filed for you by a trustee in bankruptcy
- You are **not** claiming an Ontario tax reduction

If **none** of the above applies to you, complete lines 74 to 80 to calculate your Ontario tax reduction.

Basic reduction

251|00 74

If you had a spouse or common-law partner on December 31, 2021, **only** the individual with the **higher net income** can claim the amounts on lines 75 and 76.

Reduction for dependent children born in 2003 or later:

Number of dependent children **60969**  $\times \$464 =$ 

+

75

Reduction for dependants with a mental or physical impairment:

Number of dependants **60970**  $\times \$464 =$ 

+

76

Add lines 74 to 76.

=

77

Amount from line 77 above

 $\times 2 =$ 

78

Amount from line 73 above

–

79

Line 78 minus line 79 (if negative, enter "0")

**Ontario tax reduction**

=

▶ –

80

Line 73 minus line 80 (if negative, enter "0")

=

81

Provincial foreign tax credit (complete Form T2036)

–

82

Line 81 minus line 82 (if negative, enter "0")

=

83

See the privacy notice on your return.