



Income Tax and Benefit Return

Protected B when completed  
ONTARIO

If this return is for a deceased person, enter their information on this page.  
For more information, go to [canada.ca/taxes-deceased-file-final-return](https://canada.ca/taxes-deceased-file-final-return).

Attach to your paper return only the documents that are requested to support your deduction, claim, or expense. Keep all other documents in case the Canada Revenue Agency (CRA) asks to see them later.

Step 1 – Identification and other information

ON8

<b>Identification</b>			<b>Social insurance number (SIN)</b> 519 073 241	<b>Marital status on December 31, 2024:</b> 1 <input checked="" type="checkbox"/> Married 2 <input type="checkbox"/> Living common-law 3 <input type="checkbox"/> Widowed 4 <input type="checkbox"/> Divorced 5 <input type="checkbox"/> Separated 6 <input type="checkbox"/> Single
First name ADHISH	Last name SHARMA			
Mailing address (apartment - number, street) 187 FREURE DR				
PO Box	RR			
City CAMBRIDGE	Prov./Terr. ON	Postal code N1S 0A2	<b>Date of birth (Year Month Day)</b> 1984-12-06	<b>If this return is for a deceased person, enter the date of death (Year Month Day)</b> _____
Email address				
By providing an email address, you are <b>registering</b> for email notifications and will no longer receive paper mail from the CRA. You <b>agree</b> to the <b>Terms of use</b> found at <a href="https://canada.ca/cra-email-notifications-terms">canada.ca/cra-email-notifications-terms</a> .			<b>Your language of correspondence:</b> <input checked="" type="checkbox"/> English <b>Votre langue de correspondance :</b> <input type="checkbox"/> Français	

<b>Residence information</b>	
Your province or territory of residence on <b>December 31, 2024:</b> ONTARIO	
Your current province or territory of residence if it is different than your mailing address above:	
Provinces or territories where your businesses had permanent establishments if you were self-employed in 2024: ONTARIO	
	<b>If you <b>became</b> a resident of Canada in 2024 for income tax purposes, enter your date of entry:</b> _____ (Month Day)
	<b>If you <b>ceased</b> to be a resident of Canada in 2024 for income tax purposes, enter your date of departure:</b> _____ (Month Day)

<b>Your spouse's or common-law partner's information</b>	
Their first name CHHAVI	Their SIN 591 732 896
Tick this box if they were self-employed in 2024. 1 <input type="checkbox"/>	
Net income from line 23600 of their return to claim certain credits (or the amount that it would be if they filed a return, even if the amount is "0")	20,677 08
Amount of universal child care benefit (UCCB) from line 11700 of their return	
Amount of UCCB repayment from line 21300 of their return	

Do not use this area.					
Do not use this area.	17200		17100		

## Step 1 - Identification and other information (continued)



### Elections Canada

For more information, go to [canada.ca/cra-elections-canada](https://canada.ca/cra-elections-canada).

A) Do you have Canadian citizenship?

If **yes**, go to question B. If **no**, skip question B.

1 ☐ Yes 2 ☒ No

B) As a Canadian citizen, do you authorize the CRA to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are 14 to 17 years of age, the Register of Future Electors?

1 ☐ Yes 2 ☐ No

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties and candidates at election time.

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18 and your eligibility to vote is confirmed. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

### Indian Act – Exempt income

Tick this box if you have income that is exempt under the Indian Act.

For more information about this type of income, go to [canada.ca/taxes-indigenous-peoples](https://canada.ca/taxes-indigenous-peoples).

1 ☐

If you ticked the box above, complete Form T90, Income Exempt from Tax under the Indian Act, so that the CRA can calculate your Canada workers benefit for the 2024 tax year, if applicable, and your family's provincial or territorial benefits. The information you provide on Form T90 will also be used to calculate your Canada training credit limit for the 2025 tax year.

### Canada Carbon Rebate

Tick this box if you **reside outside** of a census metropolitan area (CMA) in Ontario or within a rural area or small population centre of a CMA, as determined by Statistics Canada (2021), and expect to continue to reside outside the same CMA or within a rural area or

small population centre of the same CMA on April 1, 2025. For more information, go to [canada.ca/canada-carbon-rebate](https://canada.ca/canada-carbon-rebate).

1 ☐

**Note:** If your marital status is married or living common-law, and both you and your spouse or common-law partner were residing in the same location outside of a CMA or within a rural area or small population centre of a CMA, you must tick this box on both of your returns.

### Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2024, was **more than CAN\$100,000**?

**26600** 1 ☐ Yes 2 ☒ No

If **yes**, complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not filing Form T1135 by the due date. For more information, see Form T1135.

### Consent to share contact information - Organ and tissue donor registry

I authorize the CRA to provide my name and email address to Ontario Health so that Ontario Health (Trillium Gift of Life) may contact or send information to me by email about organ and tissue donation. For more information about organ and tissue donation

in Canada, go to [canada.ca/organ-tissue-donation](https://canada.ca/organ-tissue-donation).

1 ☐ Yes 2 ☒ No

**Note:** You are **not** consenting to organ and tissue donation when you authorize the CRA to share your contact information with Ontario Health. Your authorization is only valid for the tax year for which you are filling this tax return. Your information will only be collected under the Ontario Gift of Life Act.

Complete only the lines that apply to you, unless stated otherwise. You can find more information about the lines on this return by going to **canada.ca/line-xxxxx** and replacing "xxxxx" with any five-digit line number from this return. For example, go to **canada.ca/line-10100** for information about line 10100.

## Step 2 - Total income

As a resident of Canada, you need to report your income from all sources inside and outside Canada.

Employment income (box 14 of all T4 slips)		<b>10100</b>	118,459	15	1
Tax-exempt income for emergency services volunteers	<b>10105</b>				
Commissions included on line 10100 (box 42 of all T4 slips)	<b>10120</b>				
Wage-loss replacement contributions	<b>10130</b>				
Other employment income		<b>10400</b>			2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)		<b>11300</b>			3
CPP or QPP benefits (box 20 of the T4A(P) slip)		<b>11400</b>			4
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	<b>11410</b>				
Other pensions and superannuation		<b>11500</b>			5
Elected split-pension amount (complete Form T1032)		<b>11600</b>			6
Universal child care benefit (UCCB) (see the RC62 slip)		<b>11700</b>			7
UCCB amount designated to a dependant	<b>11701</b>				
Employment insurance (EI) and other benefits (box 14 of the T4E slip)		<b>11900</b>			8
EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits	<b>11905</b>				
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):					
Amount of dividends ( <b>eligible</b> and <b>other than eligible</b> )		<b>12000</b>	25,001	00	9
Amount of dividends ( <b>other than eligible</b> )	<b>12010</b>		25,001	00	
Interest and other investment income (use Federal Worksheet)		<b>12100</b>	208	63	10
Net partnership income (limited or non-active partners only)		<b>12200</b>			11
Registered disability savings plan (RDSP) income (box 131 of the T4A slip)		<b>12500</b>			12
Rental income (see Guide T4036) Gross <b>12599</b>					13
		Net <b>12600</b>			
Taxable capital gains (complete Schedule 3)	<b>12700</b>		14		
Capital gains reduction (complete Schedule 3)	<b>12701</b>		15		
Line 14 minus line 15		=			16
Support payments received (see Guide P102) Total <b>12799</b>					17
		Taxable amount <b>12800</b>			
Registered retirement savings plan (RRSP) income (from all T4RSP slips)		<b>12900</b>			18
Taxable first home savings account (FHSA) income (see the T4FHSA slip)		<b>12905</b>			19
Taxable FHSA income – other (see the T4FHSA slip)		<b>12906</b>			20
Other income (specify):		<b>13000</b>			21
Taxable scholarships, fellowships, bursaries and artists' project grants		<b>13010</b>			22
Add lines 1 to 13 and lines 16 to 22.			143,668	78	23
<b>Self-employment income</b> (see Guide T4002):					
Business income Gross <b>13499</b>					24
Professional income Gross <b>13699</b>					25
Commission income Gross <b>13899</b>					26
Farming income Gross <b>14099</b>					27
Fishing income Gross <b>14299</b>					28
		Net <b>13500</b>			
Add lines 24 to 28.				0	29
Line 23 plus line 29			143,668	78	30
Workers' compensation benefits (box 10 of the T5007 slip)	<b>14400</b>				31
Social assistance payments	<b>14500</b>				32
Net federal supplements paid (box 21 of the T4A(OAS) slip)	<b>14600</b>				33
Add lines 31 to 33 (see line 25000 in Step 4).	<b>14700</b>				34
Line 30 plus line 34		<b>Total income 15000</b>	143,668	78	35

**Step 3 - Net income**

Enter the amount from line 35 of the previous page.

143,668|78 36

**Pension adjustment**

(box 52 of all T4 slips and box 034 of all T4A slips)	20600			
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)		20700		37
RRSP deduction (see Schedule 7 and <b>attach</b> receipts)		20800		38
FHSA deduction (see Schedule 15 and <b>attach</b> receipts)		20805		39
Pooled registered pension plan (PRPP) <b>employer</b> contributions (amount from your PRPP contribution receipts)	20810			
Deduction for elected split-pension amount (complete Form T1032)		21000		40
Annual union, professional or like dues (receipts and box 44 of all T4 slips)		21200		41
Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips)		21300		42
Child care expenses (complete Form T778)		21400		43
Disability supports deduction (complete Form T929)		21500		44
Business investment loss (see Guide T4037)				
Gross Period 1 21698 Period 2 21699				
Allowable business investment loss deduction		21700		45
Moving expenses (complete Form T1-M)		21900		46
Support payments made (see Guide P102)				
Total 21999 Allowable deduction 22000				47
Carrying charges, interest expenses and other expenses (use Federal Worksheet)		22100		48
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)		22200		• 49
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$838)	22215	838	00	• 50
Exploration and development expenses (complete Form T1229)	22400			51
Other employment expenses (see Guide T4044)	22900			52
Clergy residence deduction (complete Form T1223)	23100			53
Other deductions (specify):	23200			54
Add lines 37 to 54.	23300	838	00	838 00 55
Line 36 minus line 55 (if negative, show in brackets)		Net income before adjustments	23400	142,830 78 56

**Social benefits repayment:**

Complete the chart for line 23500 using your Federal Worksheet if one or more of the following apply:

- You entered an amount for EI and other benefits on line 11900 **and** the amount on line 23400 is **more than \$79,000**
- You entered an amount for OAS pension on line 11300 or net federal supplements paid on line 14600 **and** the amount on line 23400 is **more than \$90,997**

**If not**, enter "0" on line 23500.

Line 56 minus line 57 (if negative, enter "0")

If negative, you may have a non-capital loss (see Form T1A) and the negative amount is to be used for certain calculations (go to **canada.ca/line-23600**)

	23500			• 57
Net income	23600	142,830	78	58

**Step 4 - Taxable income**

Enter the amount from line 58 of the previous page.

142,830 | 78 | 59

Canadian Armed Forces personnel and police deduction

(box 43 of all T4 slips)

24400 60

Security options deductions (boxes 39, 41, 91, and 92 of T4 slips or see Form T1212)

24900 61

Additional security options deduction (use Federal Worksheet)

24901 62

Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)

25000 63

Limited partnership losses of other years

25100 64

Non-capital losses of other years

25200 65

Net capital losses of other years

25300 66

Capital gains deduction for qualifying business transfer

(complete Form T2048)

25395 67

Capital gains deduction (complete Form T657)

25400 68

Northern residents deductions (complete Form T2222)

25500 69

Additional deductions (specify):

25600 70

Add lines 60 to 70.

25700 71

Line 59 minus line 71 (if negative, show in brackets)

142,830 | 78 | 72

Capital gains reduction add-back (complete Schedule 3)

25999 73

Line 72 plus line 73 (if negative, enter "0")

Taxable income 26000 142,830 | 78 | 74

**Step 5 – Federal tax****Part A – Federal tax on taxable income**

Use the amount from line 26000 to complete the appropriate column below.

	Line 26000 is \$55,867 or less	Line 26000 is more than \$55,867 but not more than \$111,733	Line 26000 is more than \$111,733 but not more than \$173,205	Line 26000 is more than \$173,205 but not more than \$246,752	Line 26000 is more than \$246,752	
Amount from line 26000			142,830   78			75
Line 75 minus line 76	-	- 55,867   00	- 111,733   00	- 173,205   00	- 246,752   00	76
(cannot be negative)	= 0   00	=	= 31,097   78	=	=	77
Line 77 multiplied by the percentage from line 78	x 15 %	x 20.5 %	x 26 %	x 29 %	x 33 %	78
	=	=	= 8,085   42	=	=	79
Line 79 plus line 80	+ 0   00	+ 8,380   05	+ 19,832   58	+ 35,815   30	+ 57,143   93	80
<b>Federal tax on taxable income</b>	=	=	= 27,918   00	=	=	81

Enter the amount from line 81 on line 124 and continue at line 82.

**Part B – Federal non-refundable tax credits**

Basic personal amount:

If the amount on line 23600 is **\$173,205 or less**, enter \$15,705.If the amount on line 23600 is **\$246,752 or more**, enter \$14,156.

Otherwise, use the Federal Worksheet to calculate the amount to enter.

(maximum \$15,705) 30000 15,705 | 00 82

Age amount (if you were born in 1959 or earlier) (use Federal Worksheet)

(maximum \$8,790) 30100 83

Spouse or common-law partner amount (complete Schedule 5)

30300 84

Amount for an eligible dependant (complete Schedule 5)

30400 85

Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)

30425 86

Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)

30450 87

Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)

Number of children you are claiming this amount for

30499

x \$ 2,616 = 30500 88

Add lines 82 to 88.

15,705 | 00 89

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

Enter the amount from line 89 of the previous page.

15,705|00| 90

Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):

through employment income	30800	3,217	50	91
on self-employment income and other earnings	31000			92

Employment insurance premiums:

through employment (boxes 18 and 55 of all T4 slips)	(maximum \$1,049.12)	31200		93
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on self-employment and other eligible earnings (complete Schedule 13)		31217		94
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Volunteer firefighters' amount (VFA)

31220 95

Search and rescue volunteers' amount (SRVA)

31240 96

Canada employment amount:

Enter **whichever is less**: \$1,433 or line 1 plus line 2.

31260 1,433 00 97

Home buyers' amount

(maximum \$10,000) 31270 98

Home accessibility expenses (use Federal Worksheet)

(maximum \$20,000) 31285 99

Adoption expenses

31300 100

Digital news subscription expenses

(maximum \$500) 31350 101

Add lines 91 to 101.

4,650 50 4,650 50 102

Pension income amount (use Federal Worksheet)

(maximum \$2,000) 31400 103

Add lines 90, 102, and 103.

20,355 50 104

Disability amount for self

(if you were under 18 years of age, use Federal Worksheet; if not, claim \$9,872)

31600 105

Disability amount transferred from a dependant (use Federal Worksheet)

31800 106

Add lines 104 to 106.

20,355 50 107

Interest paid on your student loans (see Guide P105)

31900 108

Your tuition, education, and textbook amounts (complete Schedule 11)

32300 109

Tuition amount transferred from a child or grandchild

32400 110

Amounts transferred from your spouse or common-law partner (complete Schedule 2)

32600 111

Add lines 107 to 111.

20,355 50 112

Medical expenses for self, spouse or common-law partner  
and your dependent children under 18 years of age

33099 113

Amount from line 23600 142,830 78 x 3% = 4,284 92 114

Enter **whichever is less**: \$2,759 or the amount from line 114.

2,759 00 115

Line 113 minus line 115 (if negative, enter "0")

116

Allowable amount of medical expenses for other dependants  
(use Federal Worksheet)

33199 117

Line 116 plus line 117

33200 118

Line 112 plus line 118

33500 20,355 50 119

Federal non-refundable tax credit rate

15 % 120

Line 119 multiplied by the percentage from line 120

33800 3,053 32 121

Donations and gifts (complete Schedule 9)

34900 122

Line 121 plus line 122

**Total federal non-refundable tax credits** 35000 3,053 32 123

**Part C - Net federal tax**

Enter the amount from line 81.		27,918	00	124
Federal tax on split income (TOSI) (complete Form T1206)	40424			• 125
Line 124 plus line 125	40400	27,918	00	126
Amount from line 35000	3,053	32	127	
Federal dividend tax credit (use Federal Worksheet)	40425	2,257	62	• 128
Minimum tax carryover (complete Form T691)	40427			• 129
Add lines 127 to 129.	5,310	94	▶	5,310 94 130
Line 126 minus line 130 (if negative, enter "0")	Basic federal tax	42900	22,607 06	131
Federal surtax on income earned outside Canada (complete Form T2203)				132
Line 131 plus line 132		22,607	06	133
Federal foreign tax credit (complete Form T2209)	40500			134
Line 133 minus line 134		22,607	06	135
Recapture of investment tax credit (complete Form T2038(IND))			0 00	136
Line 135 plus line 136		22,607	06	137
Federal logging tax credit			0 00	138
Line 137 minus line 138 (if negative, enter "0")	Federal tax	40600	22,607 06	• 139
Federal political contribution tax credit (use Federal Worksheet)				
Total federal political contributions				
(attach receipts)	40900			(maximum \$650) 41000 • 140
Investment tax credit (complete Form T2038(IND))	41200			• 141
Labour-sponsored funds tax credit				
Net cost of shares of a provincially registered fund	41300			Allowable credit 41400 • 142
Add lines 140 to 142.	41600		▶	143
Line 139 minus line 143 (if negative, enter "0")	41700	22,607	06	144
Advanced Canada workers benefit (ACWB) (complete Schedule 6)	41500			• 145
Special taxes	41800			• 146
Add lines 144 to 146.	Net federal tax	42000	22,607 06	147

**Step 6 - Refund or balance owing**

Amount from line 42000		22,607	06	148
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100			• 149
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120			150
Social benefits repayment (amount from line 23500)	42200			151
<b>Provincial or territorial tax</b>				
(complete and attach your provincial or territorial Form 428, even if the result is "0")	42800	13,452	90	• 152
Add lines 148 to 152.	Total payable	43500	36,059 96	• 153





## Canada Pension Plan Contributions and Overpayment

**Protected B**  
when completed

The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The enhancements are funded by additional contributions that began in January 2019.

As of January 2024, a second additional CPP contribution is required on pensionable earnings that are **more than** the year's maximum pensionable earnings but **not more than** the year's additional maximum pensionable earnings.

CPP contributions consist of a base amount, first additional amount, and second additional amount. The contributions that you are required to make are determined by your total amount of pensionable earnings for the year.

Your employer will have already deducted the contributions from your salary or wages. As a self-employed individual, you will calculate your required contributions (if any), including the base, first and second additional amounts, on this schedule.

For more information about the enhancements, go to [canada.ca/cpp-enhancement](https://canada.ca/cpp-enhancement).

For more information about lines 22200, 22215, 30800, and 31000, go to [canada.ca/fed-tax-information](https://canada.ca/fed-tax-information).

### Find out if this schedule is for you

Complete this schedule to calculate your required 2024 CPP contributions and overpayment if **both** of the following apply:

- You were a resident of a province or territory **other than Quebec** on December 31, 2024
- You have **no earned income** from the province of Quebec

**Attach** a copy of this schedule to your paper return.

Do **not** complete this schedule if any of your T4 slips show Quebec Pension Plan (QPP) contributions. Instead, complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments.

### Parts you have to complete

Part 1 – Complete this part if you are:

- **electing to stop** contributing to the CPP
- **revoking** a prior election

If not, leave it blank.

Part 2 – Complete this part to determine the number of months to use for your calculations in Parts 3 to 5 (whichever apply to you).

Part 3 – Complete this part if you are reporting employment income. If not, leave it blank.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings you are electing to pay CPP contributions on. If not, leave it blank.

Part 5 – Complete this part if you are reporting **both**:

- employment income (complete Part 3 first)
- self-employment income or other earnings that you are electing to pay CPP contributions on

If not, leave it blank.

**Part 1 – Election to stop contributing to the CPP or revocation of a prior election**

You were considered a CPP working beneficiary and were required to make CPP contributions in 2024 if you met **all** of the following conditions:

- You were 60 to 70 years of age
- You received a CPP or QPP retirement pension
- You had employment income or self-employment income or both

**However**, if you were **at least 65 years of age, but under 70 years of age**, you can elect to stop paying CPP contributions.

**Employment income**

If you had employment income for 2024 and elected in 2024 to stop paying CPP contributions or revoked in 2024 an election made in a previous year, you should have already completed and sent Form CPT30, Election to Stop Contributing to the Canada Pension Plan or Revocation of a Prior Election, to the Canada Revenue Agency (CRA) and your employer(s).

**Self-employment income only**

If you had **only** self-employment income for 2024 and are electing in 2024 to **stop** paying CPP contributions on your self-employment earnings, enter the month in 2024 that you are choosing to start this election on line 50372 below. The date **cannot** be earlier than the month you turned 65 years of age and received a CPP or QPP retirement pension. For example, if you turned 65 in June, you can choose any month from June to December. If you choose the month of June, enter "06" on line 50372.

If, in 2024, you are **revoking** an election made in a previous year on contributions on self-employment earnings, enter the month in 2024 that you are choosing to revoke this election on line 50374 below. Your election remains valid until you revoke it or turn 70 years of age. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will need to complete Form CPT30 in that year for your election to remain valid.

**Employment and self-employment income**

If you had **both** employment income and self-employment income in 2024 and wanted to elect to **stop** paying CPP contributions in 2024 or **revoke**, in 2024, an election made in a previous year, you should have completed Form CPT30 in 2024. An election made using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer.

If you completed and sent Form CPT30 when you became employed in 2024, but your intent was to elect in 2024 to stop paying CPP contributions or revoke an election made in a previous year on your self-employment income before you became employed, enter the month you want to stop paying CPP contributions on line 50372.

If you want to revoke, in 2024, an election made in a previous year, enter the month that you want to resume contributing to the CPP on line 50374.

If you did **not** complete and send Form CPT30 for 2024 when you became employed, you **cannot** elect to stop paying CPP contributions or revoke an election made in a previous year on your self-employment earnings for 2024 on this schedule.

**Election or revocation**

If you had self-employment income in 2024, an election or a revocation that begins in 2024 must be made **on or before June 15, 2026**, to be valid.

I elect to **stop** contributing to the CPP on my self-employment earnings on the first day of the month entered on line 50372.

Month  
50372

I want to **revoke** an election made in a previous year to stop contributing to the CPP on my self-employment earnings and resume contributing to the CPP on the first day of the month entered on line 50374.

Month  
50374

**Part 2 – Number of months to use for your CPP contributions calculation**

Enter "12" on line A below **unless** any of the following conditions apply:

- a) You turned 18 years of age in 2024. Enter the number of months in the year after the month you turned 18 on line A
- b) You were receiving a CPP or QPP disability pension for all of 2024. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2024, enter the number of months you were not receiving a disability pension on line A
- c) You were 65 to 70 years of age in 2024 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2024. Enter the number of months in the year, up to and including the month you made the election, on line A. If you had self-employment income in 2024 and entered a month on line 50372 of Part 1, enter on line A the number of months in the year prior to the month that you entered on line 50372
- d) You were 65 to 70 years of age in 2024 receiving a CPP or QPP retirement pension, elected to stop paying CPP contributions in a previous year, and have **not** revoked that election. Enter "0" on line A
- e) You were 65 to 70 years of age in 2024 receiving a CPP or QPP retirement pension, elected to stop paying CPP contributions in a previous year, and revoked that election in 2024. Enter the number of months in the year after the month you revoked the election on line A. If you had self-employment income in 2024 and entered a month on line 50374 of Part 1, enter on line A the number of months in the year after and including the month you entered on line 50374
- f) You turned 70 years of age in 2024 and did not elect to stop paying CPP contributions. Enter the number of months in the year, up to and including the month you turned 70 years of age, on line A
- g) You were 70 years of age or older for all of 2024. Enter "0" on line A
- h) The individual died in 2024. Enter the number of months in the year, up to and including the month the individual died, on line A

If **more than one** condition above applies to you, calculate the number of months based on the combined conditions and enter the result on line A.

Enter the number of months that **CPP** applied in 2024.

**12** A

Monthly proration for 2024				
Number of months	Additional maximum pensionable earnings	Maximum pensionable earnings	Maximum basic exemption	Maximum amount subject to second additional contributions
1	\$6,100.00	\$5,708.33	\$291.67	\$391.67
2	\$12,200.00	\$11,416.67	\$583.33	\$783.33
3	\$18,300.00	\$17,125.00	\$875.00	\$1,175.00
4	\$24,400.00	\$22,833.33	\$1,166.67	\$1,566.67
5	\$30,500.00	\$28,541.67	\$1,458.33	\$1,958.33
6	\$36,600.00	\$34,250.00	\$1,750.00	\$2,350.00
7	\$42,700.00	\$39,958.33	\$2,041.67	\$2,741.67
8	\$48,800.00	\$45,666.67	\$2,333.33	\$3,133.33
9	\$54,900.00	\$51,375.00	\$2,625.00	\$3,525.00
10	\$61,000.00	\$57,083.33	\$2,916.67	\$3,916.67
11	\$67,100.00	\$62,791.67	\$3,208.33	\$4,308.33
12	\$73,200.00	\$68,500.00	\$3,500.00	\$4,700.00

**Note:** If you started receiving CPP retirement benefits in 2024, your amount of basic exemption may be prorated by the CRA.

Enter the corresponding amounts from the monthly proration table above using the number of months from line A.

Your additional maximum pensionable earnings for 2024	(maximum \$73,200)	73,200 00	<b>B</b>
Your maximum pensionable earnings for 2024	(maximum \$68,500)	68,500 00	<b>C</b>
Your maximum basic exemption for 2024	(maximum \$3,500)	3,500 00	<b>D</b>
Your maximum amount subject to second additional contributions for 2024	(maximum \$4,700)	4,700 00	<b>E</b>

**Part 3 – Contributions and overpayment on employment income**

Total CPP pensionable earnings from box 26 of all of your T4 slips (if box 26 is blank, enter the amount from box 14)	(maximum \$73,200 per slip)	50339	73,200	00	1
Enter <b>whichever is less</b> : amount from line 1 or line B of Part 2.		73,200	00	▶	73,200 00 2
Amount from line C of Part 2		-	68,500	00	3
Earnings subject to second additional contributions: Line 2 minus line 3 (if negative, enter "0")		=	4,700	00	▶ - 4,700 00 4
Line 2 minus line 4 (if negative, enter "0")					= 68,500 00 5
Amount from line D of Part 2					- 3,500 00 6
Earnings subject to base and first additional contributions: Line 5 minus line 6 (if negative, enter "0")	(maximum \$65,000)				= 65,000 00 7
Total actual base and first additional contributions on CPP pensionable earnings from box 16 of all of your T4 slips		50340	3,867	50	• 8
Actual base contributions on CPP pensionable earnings: amount from line 8	3,867 50 x	83 1933 % =			- 3,217 50 9
Actual first additional contributions on CPP pensionable earnings: Line 8 minus line 9					= 650 00 10
Required base contributions on CPP pensionable earnings: amount from line 7	65,000 00 x	4 95 % =	(maximum \$3,217.50)		3,217 50 11
Required first additional contributions on CPP pensionable earnings: amount from line 7	65,000 00 x	1 00 % =	(maximum \$650)		+ 650 00 12
Required base and first additional contributions on pensionable earnings: Line 11 plus line 12					= 3,867 50 13
Total actual second additional contributions on CPP pensionable earnings from box 16A of all of your T4 slips		50341	188	00	• 14
Required second additional contributions on CPP pensionable earnings: amount from line 4	4,700 00 x	4 00 % =	(maximum \$188)		188 00 15
Amount from line 9					3,217 50 16
Amount from line 11					- 3,217 50 17
Line 16 minus line 17 (if negative, show in brackets)					= 18 18
Amount from line 10			650	00	19
Amount from line 12			-	650	00 20
Line 19 minus line 20 (if negative, show in brackets)			=		▶ + 21
Line 18 plus line 21 (if negative, show in brackets)					= 22
Amount from line 14			188	00	23
Amount from line 15			-	188	00 24
Line 23 minus line 24 (if negative, show in brackets)			=		▶ + 25
Line 22 plus line 25 (if negative, show in brackets)					= 26

**Part 3 – Contributions and overpayment on employment income (continued)**

If you are self-employed or electing to pay additional CPP contributions on other earnings, continue at Part 5. If, after completing Part 5, you calculate that the amounts on lines 35 and 44 of Part 5 are "0", follow the instructions below.

**Tax credit, deduction, and overpayment for CPP contributions through employment income**

If your earnings subject to contributions are from **employment income only** and line 26 is:

- **positive**, complete Part 3a below
- **"0"**, complete Part 3b below
- **negative**, you may be able to make additional CPP contributions (see Form CPT20, Election to Pay Canada Pension Plan Contributions). If you choose to make additional contributions, continue at Part 5. If you are choosing **not** to make an election, complete Part 3b below.

**Part 3a – Amount from line 26 is positive****Base CPP contributions through employment income:**

Enter the amount from line 17.

Enter this amount (in dollars and cents) on **line 30800** of your return and **line 58240** of your Form 428.

Amount from line 20

Amount from line 24, if any

**Deduction for CPP enhanced contributions on employment income:**

Line 28 plus line 29

Enter this amount (in dollars and cents) on **line 22215** of your return.

**CPP overpayment:**

Enter the amount from line 26. Enter this amount (in dollars and cents) on **line 44800** of your return.

**Part 3b – Amount from line 26 is "0" or negative**

If line 18 is **positive** or **"0"**, enter the amount from line 17 at line 32 and line 38, and continue at line 39. If **not**, enter the amount from line 16 and continue at line 33.

If the amount at line 18 is **negative**, enter it as **positive**.

If the amount at line 18 is **negative** and line 21 is **positive**, enter **whichever is less**: amount from line 21 or line 33. If **not**, enter "0".

Line 33 minus line 34

Line 32 plus line 34

If line 35 and line 25 are **both positive**, complete line 37. If **not**, enter "0" and continue at line 38.

If line 21 is **positive** or **"0"**, enter the amount from line 25.

If line 21 is **negative**, multiply the amount at line 25 by 83.1933% and enter the result.

**Base CPP contributions through employment income:**

Line 36 plus line 37. Enter this amount (in dollars and cents) on **line 30800** of your return and **line 58240** of your Form 428.

		27
--	--	----

		28
+		29

=		30
---	--	----

		31
--	--	----

	3,217	50	32
--	-------	----	----

		33
--	--	----

+		34
---	--	----

		35
--	--	----

=	3,217	50	36
---	-------	----	----

+		37
---	--	----

=	3,217	50	38
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**Part 3 – Contributions and overpayment on employment income (continued)**

If line 21 is **positive** or "0", enter the amount from line 20 at line 39 and line 45, and continue at line 46. If **not**, enter the amount from line 19 and continue at line 40.

650	00	39
-----	----	----

If line 21 is **negative**:

Enter the amount from line 21 as a **positive** amount.

40

If line 18 is **positive**, enter **whichever is less**:  
amount from line 18 or line 40. If **not**, enter "0".

-		41
---	--	----

Line 40 minus line 41

=		42
---	--	----

Line 39 plus line 41

=	650	00	43
---	-----	----	----

If line 42 and line 25 are **both positive**, enter the result of line 25 minus line 37. If **not**, enter "0".

+		44
---	--	----

Line 43 plus line 44

=	650	00	45
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If line 25 is **positive** or "0", enter the amount from line 24 on line 46 and line 49, and continue at line 50. If **not**, enter the amount from line 23 and continue at line 47.

188	00	46
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If line 25 is **negative**:

Enter the amount from line 25 as a **positive** amount.

47

If line 22 is **positive**, enter **whichever is less**:  
amount from line 22 or line 47. If **not**, enter "0".

+		48
---	--	----

Line 46 plus line 48

=	188	00	49
---	-----	----	----

**Deduction for CPP enhanced contributions on employment income:**

Line 45 plus line 49

=	838	00	50
---	-----	----	----

Enter this amount (in dollars and cents) on **line 22215** of your return.

**Part 4 – Contributions on self-employment income and other earnings only** (no employment income)

Pensionable net self-employment earnings: <sup>(1)</sup>									
amount from line 12200 of your return <b>plus</b> line 29 of your return									<b>1</b>
Employment earnings <b>not</b> shown on a T4 slip that you are electing to pay additional CPP contributions on (complete Form CPT20)			50373	+					<b>2</b>
CPP pensionable earnings:									
Line 1 plus line 2 (if negative, enter "0")					=				<b>3</b>
Enter <b>whichever is less</b> : amount from line 3 or line B of Part 2.									<b>4</b>
Amount from line C of Part 2			-						<b>5</b>
Earnings subject to second additional contributions:									
Line 4 minus line 5 (if negative, enter "0")			=						<b>6</b>
Line 4 minus line 6 (if negative, enter "0")					=				<b>7</b>
Amount from line D of Part 2					-				<b>8</b>
Earnings subject to base and first additional contributions:									
Line 7 minus line 8 (if negative, enter "0")					(maximum \$65,000)	=			<b>9</b>

**Tax credit, contributions payable, and deduction for CPP contributions on self-employment income and other earnings**

Required base contributions on CPP pensionable earnings:									
amount from line 9	x	% = (maximum \$6,435)							<b>10</b>
Required first additional contributions on CPP pensionable earnings:									
amount from line 9	x	% = (maximum \$1,300)							<b>11</b>
Required second additional contributions on CPP pensionable earnings:									
amount from line 6	x	% = (maximum \$376)	+						<b>12</b>
Line 11 plus line 12			=						<b>13</b>
<b>CPP contributions payable on self-employment income and other earnings:</b>									
Line 10 plus line 13									<b>14</b>
Enter this amount (in dollars and cents) on line 42100 of your return.									
<b>Base CPP contributions on self-employment income and other earnings:</b>									
Enter the result of the following calculation (in dollars and cents) on line 31000 of your return:									
amount from line 10	x	% =							<b>15</b>
Amount from line 13					+				<b>16</b>
<b>Deduction for CPP contributions on self-employment income and other earnings:</b>									
Line 15 plus line 16 Enter this amount (in dollars and cents) on line 22200 of your return.					=				<b>17</b>

(1) If applicable, self-employment earnings should be prorated according to the number of months (from line A of Part 2) that the conditions a) to g) applied. Self-employment earnings are **not** prorated for condition h).

## Part 5 – Contributions on self-employment income and other earnings when you also have employment income

Pensionable net self-employment earnings: <sup>(2)</sup> amount from line 12200 of your return <b>plus</b> line 29 of your return					1
Employment earnings <b>not</b> shown on a T4 slip that you are electing to pay additional CPP contributions on (complete Form CPT20)	50373	+			2
Employment earnings <b>shown</b> on a T4 slip that you are electing to pay additional CPP contributions on (complete Form CPT20)	50399	+			3
Add lines 1 to 3.		=			4
Total actual base and first additional contributions from line 8 of Part 3					5
Enter the amount from line 22 of Part 3 if <b>positive</b> . If not, enter "0".		-			6
Line 5 minus line 6		=			7
If the amount from line 22 of Part 3 is <b>negative and</b> line 25 of Part 3 is <b>positive</b> , complete lines 8 and 9. If <b>not</b> , enter "0" on line 9 and continue at line 10.					
Enter the amount from line 22 of Part 3 as a <b>positive</b> amount.				8	
Enter <b>whichever is less</b> : amount from line 25 of Part 3 or line 8.		+			9
Line 7 plus line 9		=			10
Amount from line 10		x		=	11
Total actual second additional contributions from line 14 of Part 3					12
Enter the amount from line 25 of Part 3 if <b>positive</b> . If not, enter "0".		-			13
Line 12 minus line 13		=			14
If the amount from line 25 of Part 3 is <b>negative and</b> line 22 of Part 3 is <b>positive</b> , complete lines 15 and 16. If <b>not</b> , enter "0" on line 16 and continue at line 17.					
Enter the amount from line 25 of Part 3 as a <b>positive</b> amount.				15	
Enter <b>whichever is less</b> : amount from line 22 of Part 3 or line 15.		+			16
Line 14 plus line 16		=			17
Amount from line 17		÷		% =	18
Amount from line 4					19
Amount from line 2 of Part 3		+			20
Line 19 plus line 20		=			21
Amount from line C of Part 2					22
Amount from line D of Part 2		-			23
Line 22 minus line 23 (if negative, enter "0")		=			24
Amount from line 11		-			25
Line 24 minus line 25 (if negative, enter "0")		=			26

(2) If applicable, self-employment earnings should be prorated according to the number of months (from line A of Part 2) that the conditions a) to g) applied. Self-employment earnings are **not** prorated for condition h).



**Part 5 – Contributions on self-employment income and other earnings when you also have employment income (continued)**

Enter **whichever is less**: amount from line 4 or line 26. 27

If the amount from line 1 of Part 3 is **less than** line 23, complete lines 28 to 34.

If **not**, enter "0" on line 34 and continue at line 35.

Amount from line 23	=		28	
Amount from line 1 of Part 3	-		29	
Line 28 minus line 29 (if negative, enter "0" on lines 30 and 34, and continue at line 35)	=		30	
Amount from line 4		31		
Amount from line 24	-	32		
Line 31 minus line 32 (if negative, enter "0")	=		33	
Line 30 minus line 33 (if negative, enter "0")	=		▶ -	34
Self-employment income and other earnings subject to base and first additional contributions: Line 27 minus line 34 (if negative, enter "0")			=	35

If the amount from line 21 is **more than** line 22, complete lines 36 to 44.

If **not**, enter "0" on line 44 and continue at line 45.

Amount from line E of Part 2	=		36	
Amount from line 18	-		37	
Line 36 minus line 37	=		38	
Amount from line 4			39	
Amount from line 30 (if any)	-		40	
Line 39 minus line 40	=		41	
Amount from line 35	-		42	
Line 41 minus line 42	=		43	
Self-employment income and other earnings subject to second additional contributions: Enter <b>whichever is less</b> : amount from line 38 or line 43.				44

**Note:** If **both** of the amounts on lines 35 and 44 above are "0", return to Part 3 (page 5) and follow the instructions to calculate your claim for the tax credit, deduction, and overpayment for the contributions on your employment income.

**Tax credit, deduction and overpayment for CPP contributions through employment income, self-employment income and other earnings**

Required base contributions on CPP pensionable earnings:					
amount from line 35	x		% = (maximum \$6,435)		45
Required first additional contributions on CPP pensionable earnings:					
amount from line 35	x		% = (maximum \$1,300)	46	
Required second additional contributions on CPP pensionable earnings:					
amount from line 44	x		% = (maximum \$376)	47	
Line 46 plus line 47		=		▶ +	48
Line 45 plus line 48				=	49
Amount from line 26 of Part 3 (if positive)		x	=	-	50
<b>CPP contributions payable on self-employment income and other earnings:</b> Line 49 minus line 50. If <b>positive</b> , enter it (in dollars and cents) on line 42100 of your return and continue at line 53. If <b>negative</b> , show in brackets and continue at line 52.				=	51

## Part 5 – Contributions on self-employment income and other earnings when you also have employment income (continued)

### CPP overpayment:

Enter the result of the following calculation (in dollars and cents) on **line 44800** of your return:

amount from line 51 entered as a positive amount \_\_\_\_\_ x \_\_\_\_\_ % = 

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**52**

Amount from line 9 of Part 3 \_\_\_\_\_ **53**

Amount from line 11 of Part 3 \_\_\_\_\_ - \_\_\_\_\_ **54**

Line 53 minus line 54 (if negative, show in brackets) \_\_\_\_\_ = \_\_\_\_\_ **55**

If line 55 is **positive** or "**0**", enter the amount from line 54 at lines 56 and 62, and continue at line 63. If **not**, enter the amount from line 53 and continue at line 57. \_\_\_\_\_ **56**

If the amount at line 55 is **negative**, enter it as **positive**. \_\_\_\_\_ **57**

If the amount at line 55 is **negative** and line 21 of Part 3 is **positive**, enter **whichever is less**: amount from line 21 of Part 3 or line 57. \_\_\_\_\_ - \_\_\_\_\_ **58**

If **not**, enter "0". \_\_\_\_\_ = \_\_\_\_\_ **59**

Line 57 minus line 58 \_\_\_\_\_ = \_\_\_\_\_ **60**

Line 56 plus line 58 \_\_\_\_\_ = \_\_\_\_\_ **61**

If line 25 of Part 3 and line 59 are **both positive**, complete line 61. If **not**, enter "0" and continue at line 62.

If line 21 of Part 3 is **positive** or "**0**", enter the amount from line 25 of Part 3.

If line 21 of Part 3 is **negative**, multiply the amount from line 25 of Part 3 by 83.1933% and enter the result. \_\_\_\_\_ + \_\_\_\_\_ **61**

### Base CPP contributions through employment income:

Line 60 plus line 61 \_\_\_\_\_ = 

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**62**

Enter this amount (in dollars and cents) on **line 30800** of your return.

Amount from line 10 of Part 3 \_\_\_\_\_ **63**

Amount from line 12 of Part 3 \_\_\_\_\_ - \_\_\_\_\_ **64**

Line 63 minus line 64 (if negative, show in brackets) \_\_\_\_\_ = \_\_\_\_\_ **65**

If line 65 is **positive** or "**0**", enter the amount from line 64 at line 66 and line 72, and continue at line 73. If **not**, enter the amount from line 63 and continue at line 67. \_\_\_\_\_ **66**

If line 65 is **negative**:

Enter the amount from line 65 as a **positive** amount. \_\_\_\_\_ **67**

If line 55 is **positive**, enter **whichever is less**: amount from line 55 or line 67. If **not**, enter "0". \_\_\_\_\_ - \_\_\_\_\_ **68**

Line 67 minus line 68 \_\_\_\_\_ = \_\_\_\_\_ **69**

Line 66 plus line 68 \_\_\_\_\_ = \_\_\_\_\_ **70**

If line 25 of Part 3 and line 69 are **both positive**, enter the result of line 25 of Part 3 minus line 61.

If **not**, enter "0". \_\_\_\_\_ + \_\_\_\_\_ **71**

Line 70 plus line 71 \_\_\_\_\_ = \_\_\_\_\_ **72**

**Part 5 – Contributions on self-employment income and other earnings when you also have employment income (continued)**

Amount from line 14 of Part 3					73
Amount from line 15 of Part 3	-				74
Line 73 minus line 74 (if negative, show in brackets)	=				75
If line 75 is <b>positive</b> or "0", enter the amount from line 74 on line 76 and line 79, and continue at line 80. If <b>not</b> , enter the amount from line 73 and continue at line 77.					
					76
If line 75 is <b>negative</b> :					
Enter the amount from line 75 as a <b>positive</b> amount.					77
If line 22 of Part 3 is <b>positive</b> , enter <b>whichever is less</b> : amount from line 22 of Part 3 or line 77. If <b>not</b> , enter "0".					
	+				78
Line 76 plus line 78	=				79
Amount from line 72	+				80
<b>Deduction for CPP enhanced contributions on employment income:</b>					
Line 79 plus line 80					
Enter this amount (in dollars and cents) on <b>line 22215</b> of your return.	=				81
<b>Base CPP contributions through self-employment income and other earnings:</b>					
Enter the result of the following calculation (in dollars and cents) on <b>line 31000</b> of your return.					
amount from line 45		X		% =	
Amount from line 46		X		% =	
	+				83
Line 82 plus line 83	=				84
Amount from line 26 of Part 3 if <b>positive</b> . If <b>not</b> , enter "0".	-				85
Line 84 minus line 85 (if negative, show in brackets)	=				86
Enter <b>whichever is less</b> :					
amount from line 84 or line 85.		A	X	% =	
Amount from line 87	-				88
Amount A minus line 88	=				89
Amount from line 83					90
Amount from line 82					91
Amount from line 87	-				92
Line 91 minus line 92	=				93
Amount from line 83					94
Amount from line 89	-				95
Line 94 minus line 95	=				96
Amount from line 47	X			% =	97
Amount from line 97					98
If line 86 is <b>negative</b> , enter it as a positive amount.					
If line 86 is <b>positive</b> or "0", enter the amount from line 98 on line 100 and continue at line 101.					
	-				99
Line 98 minus line 99 (if negative, enter "0")	=				100
<b>Deduction for CPP enhanced contributions on self-employment income and other earnings:</b>					
Add lines 90, 93, 96, 97, and 100.					
Enter this amount (in dollar and cents) on <b>line 22200</b> of your return.	=				101

See the privacy notice on your return.



Ontario

## Ontario Tax

Form ON428  
2024

Protected B when completed

For more information about this form, go to [canada.ca/on-tax-info](https://canada.ca/on-tax-info).**Part A – Ontario tax on taxable income**Enter your **taxable income** from line 26000 of your return.

142,830 | 78 | 1

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

	Line 1 is \$51,446 or less	Line 1 is more than \$51,446 but not more than \$102,894	Line 1 is more than \$102,894 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			142,830   78			2
Line 2 minus line 3 ( <b>cannot</b> be negative)	0   00	51,446   00	102,894   00	150,000   00	220,000   00	3
Line 4 multiplied by the percentage from line 5	x 5.05 %	x 9.15 %	x 11.16 %	x 12.16 %	x 13.16 %	4
Line 6 plus line 7	0   00	2,598   02	7,305   52	12,562   54	21,074   54	5
<b>Ontario tax on taxable income</b>			11,762   46			6
						7
						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 \$12,399	58040	12,399   00	9
Age amount (if you were born in 1959 or earlier) (use Worksheet ON428)	(maximum \$6,054)	58080+		10
Spouse or common-law partner amount:				
Base amount		11,581   00		11
Your spouse's or common-law partner's net income from line 23600 of their return	-	20,677   08		12
Line 11 minus line 12 (if negative, enter "0")	(maximum \$10,528)	58120 =	▶ +	13
Amount for an eligible dependant:				
Base amount		11,581   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 \$10,528)	58160 =	▶ +	16
Ontario caregiver amount (use Worksheet ON428)		58185+		17
Add lines 9, 10, 13, 16 and 17.			=	12,399   00 18
CPP or QPP contributions:				
Amount from line 30800 of your return	58240	3,217   50	•	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.		=	3,217   50 ▶ +	3,217   50 24
Line 18 plus line 24			=	15,616   50 25

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

Amount from line 25 of the previous page		15,616	50	26
Pension income amount	(maximum \$1,714)	58360	+	27
Line 26 plus line 27		=	15,616	28
Disability amount for self (claim <b>\$10,017</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.		=	15,616	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.		=	15,616	35
Medical expenses:				
See line 58689 at <a href="http://canada.ca/on-tax-info">canada.ca/on-tax-info</a> for maximum allowable amounts for attendant care, an adapted van, and moving expenses..				
		58689		36
Amount from line 23600 of your return		142,830	78	37
Applicable rate	x	3	00%	38
Line 37 multiplied by the percentage from line 38		=	4,284	39
Enter <b>whichever is less</b> : \$2,806 <b>or</b> the amount on line 39.		-	2,806	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 52.	Ontario non-refundable tax credits	61500	=	50

**Part C – Ontario tax**

Ontario tax on taxable income from line 8		11,762	46	51
Ontario non-refundable tax credits from line 50		-	788	52
Line 51 minus line 52 (if negative, enter "0")		=	10,973	53
Ontario tax on split income (complete Form T1206)		61510	+	54
Line 53 plus line 54		=	10,973	55
Ontario minimum tax carryover:				
Enter the amount from line 53 above.		10,973	83	56
Ontario dividend tax credit (use Worksheet ON428)		61520	-	57
Line 56 minus line 57 (if negative, enter "0")		=	10,227	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")		=	10,973	61

Part C – Ontario tax (continued)

Amount from line 61 of the previous page									10,973	83	62
Ontario surtax:											
Amount from line 62									10,973	83	63
Ontario tax on split income from line 54									-		64
Line 63 minus line 64 (if negative, enter "0")									=	10,973	83 65
Complete lines 66 to 68 if the amount on line 65 is <b>more than \$5,554</b> .											
If the amount is <b>less than \$5,554</b> , enter "0" on line 68 and continue on line 69.											
(Line 65	10,973	83	-	5,554	00	x	20.00	% (if negative, enter "0")		1,083	97 66
(Line 65	10,973	83	-	7,108	00	x	36.00	% (if negative, enter "0")		+	1,391 70 67
Line 66 plus line 67									=	2,475	67 ▶ + 2,475 67 68
Line 62 plus line 68										=	13,449 50 69
Ontario dividend tax credit from line 57										-	746 60 70
Line 69 minus line 70 (if negative, enter "0")										=	12,702 90 71
Ontario additional tax for minimum tax purposes:											
If you entered an amount on line 11 of Part 5 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes.										+	72
Line 71 plus line 72										=	12,702 90 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, 2024
- There is an amount on line 72
- The amount on line 73 is "0"
- You were bankrupt at any time in 2024
- Your return is filed for you by a trustee in bankruptcy
- You are choosing **not** to claim 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				286 00 74			
If you had a spouse or common-law partner on December 31, 2024, <b>only</b> the individual with the <b>higher net income</b> can claim the amounts on lines 75 and 76.							
Reduction for dependent children born in 2006 or later:							
Number of dependent children	60969	x	529 00	=	+		75
Reduction for dependants with a mental or physical impairment:							
Number of dependants	60970	x	529 00	=	+		76
Add lines 74 to 76.				=	286 00	77	
Amount from line 77 above	286 00 x 2 =				572 00	78	
Amount from line 73 above					- 12,702 90	79	
Line 78 minus line 79 (if negative, enter "0")	Ontario tax reduction			=			▶ -
Line 73 minus line 80 (if negative, enter "0")					= 12,702 90	81	
Provincial foreign tax credit (complete Form T2036)					-		82
Line 81 minus line 82 (if negative, enter "0")					= 12,702 90	83	

Part C – Ontario tax (continued)

Amount from line 83 of the previous page	12,702	90	84
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428–A)	62140	-	85
Line 84 minus line 85 (if negative, enter "0")	=	12,702	86
Community food program donation tax credit for farmers: Enter the amount of qualifying donations that have also been claimed as a charitable donation.	62150	x 25.00 % = -	87
Line 86 minus line 87 (if negative, enter "0")	=	12,702	88
Ontario health premium (complete the chart below)	+	750	89
Line 88 plus line 89			
Enter this amount on line 42800 of your return.	Ontario tax	=	13,452
		90	90

Ontario health premium

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Taxable Income	Ontario health premium
\$20,000 or less	\$0
more than \$20,000 but not more than \$25,000	<div><div></div><div></div> - \$20,000 = <div><div></div><div></div> x 6% = <div><div></div><div></div></div></div></div>
more than \$25,000 but not more than \$36,000	\$300
more than \$36,000 but not more than \$38,500	<div><div><div></div><div></div></div> - \$36,000 = <div><div></div><div></div></div> x 6% = <div><div></div><div></div></div> + \$300 = <div><div></div><div></div></div></div>
more than \$38,500 but not more than \$48,000	\$450
more than \$48,000 but not more than \$48,600	<div><div><div></div><div></div></div> - \$48,000 = <div><div></div><div></div></div> x 25% = <div><div></div><div></div></div> + \$450 = <div><div></div><div></div></div></div>
more than \$48,600 but not more than \$72,000	\$600
more than \$72,000 but not more than \$72,600	<div><div><div></div><div></div></div> - \$72,000 = <div><div></div><div></div></div> x 25% = <div><div></div><div></div></div> + \$600 = <div><div></div><div></div></div></div>
more than \$72,600 but not more than \$200,000	\$750
more than \$200,000 but not more than \$200,600	<div><div><div></div><div></div></div> - \$200,000 = <div><div></div><div></div></div> x 25% = <div><div></div><div></div></div> + \$750 = <div><div></div><div></div></div></div>
more than \$200,600	\$900
Enter the result on line 89 above.	

See the privacy notice on your return.