

Worksheet ON479

Use this worksheet to calculate the amounts to enter on your Form ON479, Ontario Credits.
Keep this worksheet for your records. Do **not** attach it to your return.

Line 17 – Ontario political contribution tax credit

Use the amount from line 63110 of your Form ON479 to complete the appropriate column below.

Enter your total political contributions from line 63110 of your Form ON479.	Line 63110 is \$486.62 or less	Line 63110 is more than \$486.62 but not more than \$1,622.08	Line 63110 is more than \$1,622.08
	—	—	— 1
Line 1 minus line 2 (cannot be negative)	=	=	= 2
	×	×	× 3
Line 3 multiplied by the percentage from line 4	=	=	= 4
	+	+	+ 5
Line 5 plus line 6	=	=	= 6
			= 7

Enter the amount from line 7 on **line 17** of your Form ON479.

Line 19 – Ontario co-operative education tax credit

If the total salaries and wages paid in the previous tax year were **more than \$400,000 but less than \$600,000**, complete this chart for each qualifying work placement of each employed student.

Amount of eligible expenditures (1) incurred in 2024	A	×	25%	=		1
	×	2				
Amount A multiplied by the percentage from line 2	=	►			3	
Total salaries and wages paid in the previous tax year			4			
	—	5				
Line 4 minus line 5 (if negative, enter "0")	=	6				
	÷	7				
Line 6 divided by line 7	=	8				
		9				
Amount from line 8 above	=	10				
Line 9 minus line 10 (if negative, enter "0")	=	► ×			11	
Line 3 multiplied by line 11		=			► +	12
Line 1 plus line 12			(maximum \$3,000 per student)		=	13

The maximum credit is \$3,000 per student per qualifying work placement that ended in 2024.

Enter the total amount claimed for **all** qualifying work placements on **line 19** of your Form ON479.

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