

To find out if you are eligible for the low-income individuals and families tax (LIFT) credit, go to canada.ca/on-tax-info.
Complete this schedule and **attach** a copy to your paper return.

Calculating your maximum allowable credit

Amount from line 10100 of your return			1
Amount from line 10400 of your return	+		2
Line 1 plus line 2	=		3
Applicable rate	x		4
Line 3 multiplied by the percentage from line 4 (maximum \$875)	=		5

Calculating your adjusted net income

Net income from line 23600 of your return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")			6
Amount from line 21300 of your return	+		7
Amount of registered disability savings plan (RDSP) income repayment included on line 23200 of your return	+		8
Add lines 6 to 8.	=		9
Amount from line 11700 of your return			10
Amount of RDSP income included on line 12500 of your return	+		11
Line 10 plus line 11	=		12
Line 9 minus line 12 (if negative, enter "0")			13
Your adjusted net income	=		13

If you were **single** at the end of the year, complete Part A to calculate your credit.

If you had a **spouse or common-law partner** at the end of the year, complete Part B on the next page.

Note: If your spouse or common-law partner died at any time during the year, complete Part A as if you were single.

Part A – Calculating the credit for single individuals

Amount from line 5 above	(maximum \$875)		14
Amount from line 13 above			15
Individual income threshold	–		16
Line 15 minus line 16 (if negative, enter "0")	=		17
Applicable rate	x		18
Line 17 multiplied by the percentage from line 18	=		19
Line 14 minus line 19 (if negative, enter "0")			20
Enter the amount from line 20 on line 62140 of your Form ON428.			

Part B – Calculating the credit for individuals with a spouse or common-law partner

Net income from line 23600 of your spouse's or common-law partner's return (or the amount they would have entered if the instructions on line 23600 said "if negative, show in brackets")

Amount from line 21300 of your spouse's or common-law partner's return

Amount of RDSP income repayment included on line 23200 of your spouse's or common-law partner's return

Add lines 21 to 23.

Amount from line 11700 of your spouse's or common-law partner's return

Amount of RDSP income included on line 12500 of your spouse's or common-law partner's return

Line 25 plus line 26

Line 24 minus line 27
(if negative, enter "0")

Your spouse's or common-law partner's adjusted net income

Amount from line 5 of the previous page

(maximum \$875)

Amount from line 13 of the previous page

Individual income threshold

Line 30 minus line 31 (if negative, enter "0")

Amount from line 30 above

Amount from line 28 above

Line 33 plus line 34

Adjusted family net income

Family income threshold

Line 35 minus line 36 (if negative, enter "0")

Enter **whichever is more**: amount from line 32 or line 37.

Applicable rate

Line 38 multiplied by the percentage from line 39

Line 29 minus line 40 (if negative, enter "0")

Enter the amount from line 41 on **line 62140** of your Form ON428.

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See the privacy notice on your return.