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What's new for 2017?

We list the service enhancements and major changes below, including announced income tax changes that were not law when this information was published. You will find more information about these changes or any other recent developments in the *General Income Tax and Benefit Guide* (the guide) at canada.ca/taxes.

Our services

Address and direct deposit changes – If you are registered for the full version of CRA's My Account or CRA's mobile apps, you can change your address and update your direct deposit information in participating NETFILE certified tax preparation software.

For more information, go to canada.ca/netfile.

ReFILE – This service allows you to submit a request to adjust your return using NETFILE. See page 68 in the guide.

Individuals and families

Scholarships, fellowships, bursaries, and artists' project grants exemption (line 130) – The eligibility for the exemption has been enhanced under certain conditions to include scholarships and bursaries received for occupational skills courses that are not at the post-secondary level. See page 30 in the guide.

Canada caregiver amount – The Canada caregiver amount has replaced the family caregiver amount, the amount for infirm dependants age 18 or older (line 306), and the caregiver amount (line 315). You could be entitled to claim this amount in the calculation of certain non-refundable tax credits if the person you are making the claim for has an impairment in physical or mental functions. See page 44 in the guide.

Your tuition, education, and textbook amounts (line 323) As of January 1, 2017, the federal education and textbook amounts have been eliminated. The eligibility criteria for the tuition amount has been enhanced under certain conditions to include fees paid for occupational skills courses that are not at the post-secondary level. See page 51 in the guide.

Medical expenses (lines 330 and 331) – Individuals who need medical intervention to conceive a child are eligible to claim the same expenses as individuals with medical

infertility. You can also request an adjustment to claim such medical expenses on any income tax return for the 10 previous calendar years. See "Eligible medical expenses" on page 53 and "How to change a return" on page 68 in the guide.

Donations and gifts (line 349) – A gift of ecologically-sensitive land cannot be made to a private foundation after March 21, 2017. There are also a number of changes to the Ecological Gifts Program. For more information, see "Gifts of ecologically-sensitive land," in Pamphlet P113, *Gifts and Income Tax*.

Public transit amount (line 364) – As of July 1, 2017, this amount has been eliminated. See page 56 in the guide.

Children's arts amount (line 370) – As of January 1, 2017, this amount has been eliminated.

Children's fitness tax credit (lines 458 and 459) – As of January 1, 2017, this credit has been eliminated.

Disability tax credit (DTC) certification – As of March 22, 2017, nurse practitioners have been added to the list of medical practitioners who may certify eligibility of a person for the DTC. See Guide RC4064, *Disability-Related Information*.

Interest and investments

Investment tax credit (line 412) – Eligibility for the mineral exploration tax credit has been extended to flow-through share agreements entered into before April 1, 2018. In addition, as of March 22, 2017, expenses for the creation of child care spaces are no longer eligible for the investment tax credit. See page 60 in the guide.

Labour-sponsored funds tax credit (lines 411 and 419) As of January 1, 2017, the tax credit for the purchase of shares of **federally** registered labour sponsored venture capital corporations (LSVCC) has been eliminated. The **provincially** registered LSVCC can still be claimed on lines 413 and 414. See page 60 in the guide.

Ontario

The **income levels** and most **provincial non-refundable tax credit** amounts have increased according to the Ontario consumer price index.

The **Ontario tuition and education tax credits** are being discontinued. Ontario students will still be able to claim the tuition amount for eligible tuition fees for studies before September 5, 2017. They will also be able to claim the education amount for months of study before September 2017. Students will continue to be able to carry forward unused amounts to claim in future years.

The new **Ontario caregiver amount** replaces the amount for infirm dependants age 18 or older and the caregiver amount. You may be eligible to claim the Ontario caregiver amount if you have an eligible infirm relative age 18 or older, regardless of whether he or she lives with you.

Medical expenses involving the use of certain reproductive technologies will be eligible for Ontario's medical expense tax credit.

The new **Ontario seniors' public transit tax credit** provides eligible seniors with a refundable tax credit equal to 15% of eligible public transit costs starting July 2017.

The **Ontario children's activity tax credit** and **Ontario healthy homes renovation tax credit** have been discontinued for 2017 and later tax years.

The **Ontario apprenticeship training tax credit** has been discontinued. Only eligible expenditures for apprentices who started apprenticeship programs before November 15, 2017, can be used in calculating the credit.

Getting ready to do your taxes

Use this checklist to get ready to file your tax return. Filing a tax return on time will ensure you get all the benefits and credits you are entitled to and that your benefit payments are not delayed or stopped.

- ☐ Gather all your documents, such as T4 and T5 slips, receipts, notice of assessment and last year's tax return.
- ☐ Find out if your tax return and payment are due on **April 30, 2018**.
- ☐ Update any changes to your marital status, address or number of children for benefit purposes.
- ☐ Sign-up for direct deposit.
- ☐ Find out if you can get help doing your taxes.
- ☐ Find out about the different ways you can file your tax return.



Did you know...

There are benefits to filing a tax return even if you don't earn income!

Filing early ensures your benefit and credit payments are not delayed or stopped. These include:

- Guaranteed income supplement (GIS)
- Canada child benefit (CCB)
- GST/HST credit and
- Working income tax benefit (WITB)

If you have a spouse or common-law partner, he or she should also file a return early.

Getting the right benefit amount

Changes to your marital status, the number of children in your care, or your address **directly affect** your benefit payments. Let us know to avoid delays and incorrect payments.

Update your personal information with the CRA using one of these online tools:

- MyBenefits CRA mobile app at canada.ca/cra-mobile-apps;
- My Account at canada.ca/my-cra-account.

Do you have to file a return?

Some of the most common reasons when you **must file** a tax return are:

- You have to pay tax for 2017.
- The CRA sent you a request to file a return.
- You and your spouse or common-law partner elected to split pension income for 2017.
- You received working income tax benefit advance payments in 2017.
- You disposed of capital property in 2017 or you realized a capital gain.

Even if none of these requirements applies to you, you **should still file** a return if:

- You want to claim a refund.
- You want to claim the working income tax benefit for 2017.
- You want to receive the GST/HST credit or the Canada child benefit.

For other reasons to file, go to canada.ca/taxes.

Return due date

File your 2017 tax return on or before **April 30, 2018**.

Self-employed persons – File your 2017 tax return on or before **June 15, 2018**, if you or your spouse or common-law partner ran a business in 2017. However, file by **April 30, 2018** if your business expenditures are primarily in connection with a tax shelter.

Deceased persons – See Guide T4011, *Preparing Returns for Deceased Persons* or go to canada.ca/taxes-dates-individuals.

Payment due date

Pay **any** balance due for 2017 on or before **April 30, 2018**.

You can pay online or in person. For more information, go to canada.ca/payments or contact your financial institution.

If you can't pay your taxes by April 30, 2018, go to canada.ca/cra-collections.

Penalties and interest

Penalties – The CRA may charge you a penalty if:

- you filed your return late and you owe tax for 2017;
- you repeatedly failed to report income on your return; or
- you knowingly omitted or gave false information.

Interest – If you have a balance owing for 2017, the CRA charges compound daily interest starting May 1, 2018, on any unpaid amounts owing for 2017. This includes any balance owing if the CRA reassesses your return.

Note

The CRA may cancel or waive penalties or interest if you are unable to meet your tax obligations due to circumstances beyond your control. For more information, go to canada.ca/taxpayer-relief.

Ways to file your tax return

NETFILE – Use our secure service to complete and file your tax return electronically using tax preparation software or a web tax application. Go to canada.ca/netfile for a list of available software and applications; including free ones.

EFILE – This is a secure service that lets authorized service providers, including a discounter, complete and file your return electronically. For more information, go to canada.ca/efile-individuals.

Auto-fill my return – This is a secure CRA service that automatically fills in certain parts of your current year return. You must be registered with MyAccount and be using a certified software product that offers this option. For more information, go to canada.ca/auto-fill-my-return.

File a paper return – Mail your return to your tax centre at the address given on the back of your forms book. If you

prepare your return or other people's return, mail each person's return in a separate envelope. However, if you file returns for more than one year for the same person, put them all in one envelope.

Processing time

Our goal is to send you a notice of assessment, as well as any refund, within:

- two weeks, if you file online; or
- eight weeks, if you file a paper return.

Need help doing your taxes?

Community Volunteer Income Tax Program – If you have a modest income and a simple tax situation, community organization volunteers may be able to prepare your return for you. For more information, go to canada.ca/taxes-volunteer.

Tax information videos – For videos on topics such as the income tax and benefit return, the Canadian tax system, tax measures for persons with disabilities, registering for MyAccount and much more, go to canada.ca/cra-video-gallery.

Tax information phone service (TIPS) – For personal and general tax information by telephone, use the CRA's automated service, TIPS, by calling **1-800-267-6999**.

Individual tax enquiries – Call **1-800-959-8281** to speak to an agent.

Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada. To enrol for direct deposit or to update your banking information, go to canada.ca/cra-direct-deposit.

For more information

Go online at canada.ca/taxes for more information and to use our services and tools.

- **Log in or register** for MyAccount, MyCRA or MyBenefitsCRA to use a wide range of services.
- Download our **forms and guides** at canada.ca/cra-forms.
- Use our **online calculators** to find out your Canada child benefit or other amounts.

If you have policy or program-related questions about **Ontario tax and credits**, go to ontario.ca/finance or call the Ontario Ministry of Finance at **1-866-ONT-TAXS (1-866-668-8297)**, or by teletypewriter (TTY) at **1-800-263-7776**.

Remember...

- ☐ Flip your slip! Look on the back of your slips for information on where to report an amount.
- ☐ Sign and date your return.
- ☐ Attach to your return only the documents requested. Keep all other supporting documents.
- ☐ Send your tax return to the Canada Revenue Agency.

Ontario benefits for individuals and families

Ontario child benefit

The Ontario child benefit (OCB) is a non-taxable amount paid to help low-to moderate-income families provide for their children. The OCB and the Canada child benefit (CCB) payments are being delivered together each month.

For more information about the OCB payments, go to canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-ontario.html#cb.

File your return

To receive the OCB, you (and your spouse or common-law partner) need to file an income tax and benefit return **and** be registered for the CCB. The amount of any OCB payments you are entitled to receive, starting in July 2018, will be based on the information you provide on your 2017 return(s). To make sure your payments arrive on time, file your 2017 return(s) by April 30, 2018.

Each child under the age of 18 in your care needs to be registered for the CCB only once in a lifetime.

If you are the parent of a newborn, you can register for child benefits using Ontario's newborn registration service at ontario.ca/page/register-birth-new-baby.

If you are not applying for a newborn (for example, if your family has moved to Ontario and you have not previously received the CCB), you can register online through CRA's MyAccount service at canada.ca/my-cra-account by

selecting "Apply for child benefits", or complete Form RC66, *Canada Child Benefits Application*.

If you have applied for child benefits through the newborn registration service, do not re-apply online or complete Form RC66 for your child. Re-applying may cause a delay in processing your application and issuing payments.

The OCB is fully funded by the Province of Ontario. For specific information about your benefit, call the CRA at 1-800-387-1193 or by teletypewriter (TTY) at 1-800-665-0354.

Ontario opportunities fund

The Ontario opportunities fund gives Ontarians a chance to directly reduce the Province's debt. If you want to contribute to the Ontario opportunities fund from your 2017 tax refund, complete the "Ontario opportunities fund" area on page 4 of your return.

You will be issued a receipt that can be used with your 2018 return. For more information about gifts to government, read line 349 in the *General Income Tax and Benefit Guide*.

Your donation will not be processed if it is less than \$2, or if the refund you have calculated is reduced by \$2 or more when the CRA assesses your return.

If you have questions about your Ontario credit and benefit payments, go to canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-ontario or call the CRA at 1-877-627-6645.

Completing your Ontario forms

All the information you need to calculate your Ontario tax and credits is included on the following pages. You will find two copies of Form ON428, *Ontario Tax*, Form ON479, *Ontario Credits*, and Form ON-BEN, *Application for the 2018 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant*, in this book. Complete the forms that apply to you, and attach a copy of each to your return.

The terms **spouse** and **common-law partner** are defined in the *General Income Tax and Benefit Guide*.

The term **end of the year** means December 31, 2017, if you were a resident of Ontario on that date, the date you left Canada if you emigrated in 2017, or the date of death for a resident of Ontario who died in 2017.

Tax Tip

You should calculate your federal tax first; since many rules for calculating Ontario tax are based on the federal *Income Tax Act*.

Form ON428, Ontario Tax

Complete Form ON428 if you were a resident of Ontario at the end of the year or if you were a non-resident of Canada in 2017 and you earned income from employment in Ontario or received income from a business with a permanent establishment only in Ontario.

If you meet any of these conditions and also had income from a business (including income you received as a limited or non-active partner) that has a permanent establishment outside Ontario, complete Form T2203, *Provincial and Territorial Taxes for 2017 – Multiple Jurisdictions*, instead of Form ON428.

Step 1 – Ontario non-refundable tax credits

The eligibility criteria and rules for claiming most of the Ontario non-refundable tax credits are the same as for the corresponding federal non-refundable tax credits. However, the value and calculation of most Ontario non-refundable tax credits are different from the corresponding federal credits.

Newcomers to Canada and emigrants

If you prorated any of the amounts you claimed on lines 300 to 307, 316, 318, 324, and 326 of your federal Schedule 1, you have to prorate the corresponding Ontario amounts on lines 5804 to 5819, 5844, 5848, 5860, and 5864.

Line 5804 – Basic personal amount

Claim \$10,171.

Line 5808 – Age amount

You can claim this amount if you were 65 years of age or older on December 31, 2017, and your net income (line 236 of your return) is less than \$70,076.

If your net income is:

- \$36,969 or less, enter \$4,966 on line 5808; or
- more than \$36,969 but less than \$70,076, complete the calculation for line 5808 on the *Provincial Worksheet* in this book.

Tax Tip

You may be able to transfer all or part of your age amount to your spouse or common-law partner or to claim all or part of his or her age amount. For more information, read line 5864.

Line 5812 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 303 of federal Schedule 1 and your spouse's or common-law partner's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$9,500.

Complete the calculation on Form ON428, and enter the amount on line 5812.

Note

Enter your marital status and the information about your spouse or common-law partner (including his or her net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

Line 5816 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 305 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$9,500.

Complete the calculation on Form ON428, and enter the amount on line 5816.

Note

If you were a single parent on December 31, 2017, and you choose to include all the universal child care benefit (UCCB) lump-sum payment you received in 2017 in the income of your dependant, include this amount in the calculation of his or her net income.

Line 5819 – Ontario caregiver amount

You may be able to claim this amount for an **eligible relative** who was dependent on you because of a mental or physical infirmity at any time in the year.

An **eligible relative** is a dependant 18 years of age or older before the end of the year who is:

- your or your spouse or common-law partner's child or grandchild, or
- your or your spouse or common-law partner's parent, grandparent, brother, sister, aunt, uncle, niece or nephew who was resident in Canada at any time in the year.

You can claim this amount if the rules are met for claiming an eligible dependant who is infirm and 18 years of age or older at line 305 of federal Schedule 1, or the rules are met for claiming the amount on line 307 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$21,195.

You can claim this amount only for dependants who are infirm. You can no longer claim this amount for your or your spouse or common-law partner's parents or grandparents unless they are infirm.

Tax tip

You can claim this amount if you have an infirm eligible relative, whether or not he or she lives with you, as long as the relative's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$21,195.

Complete the calculation for line 5819 on the *Provincial Worksheet* in this book.

Line 5824 – CPP or QPP contributions through employment

Enter on this line the amount you claimed on line 308 of your federal Schedule 1.

Line 5828 – CPP or QPP contributions on self-employment and other earnings

Enter on this line the amount you claimed on line 310 of your federal Schedule 1.

Line 5832 – Employment insurance premiums through employment

Enter on this line the amount you claimed on line 312 of your federal Schedule 1.

Line 5829 – Employment insurance premiums on self-employment and other eligible earnings

Enter on this line the amount you claimed on line 317 of your federal Schedule 1.

Line 5833 – Adoption expenses

You can claim eligible expenses incurred in the adoption of a child less than 18 years of age. The maximum amount you can claim is \$12,409 for each child, and you must make the claim in the year the adoption is finalized or recognized under Ontario law.

The expenses that are eligible to be claimed on line 5833 must meet the rules for claiming the amount on line 313 of federal Schedule 1.

Two adoptive parents can split the claim for adoption expenses as long as the total amount claimed by both parents for each child is not more than the maximum that could be claimed for the child if only one person were claiming for that child.

Note

Only residents of Ontario are eligible for this amount. If you are not a resident of Ontario, you cannot claim this non-refundable tax credit in calculating your Ontario tax even though you may have received income from a source inside Ontario in 2017.

Line 5836 – Pension income amount

You can claim this amount if you met the rules for claiming the amount on line 314 of federal Schedule 1.

The amount you can claim on line 5836 is the amount on line 314 of your federal Schedule 1 or \$1,406, whichever is less.

Note

Only residents of Ontario are eligible for this amount. If you are not a resident of Ontario, you cannot claim this non-refundable tax credit in calculating your Ontario tax even though you may have received income from a source inside Ontario in 2017.

Line 5844 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 316 of federal Schedule 1.

If you were **18 years of age or older** at the end of the year, enter \$8,217 on line 5844.

If you were **under 18 years of age** at the end of the year, you may be eligible to claim a supplement up to a maximum of \$4,793 in addition to the base amount of \$8,217. Complete the calculation for line 5844 on the *Provincial Worksheet* in this book.

Line 5848 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 318 of federal Schedule 1.

Complete the calculation for line 5848 on the *Provincial Worksheet* in this book.

Line 5852 – Interest paid on your student loans

Enter on this line the amount you claimed on line 319 of your federal Schedule 1.

Line 5856 – Your tuition and education amounts

Complete Schedule ON(S11), *Provincial Tuition and Education Amounts*.

Note

The Ontario tuition and education tax credits were discontinued in September 2017. You may only claim the tuition amount for eligible tuition fees for studies before September 5, 2017, and the education amount for months of study before September 2017.

Example 1

Atbin was enrolled in a post-secondary education program from January to April 2017, but paid his fees for the program after September 4, 2017. Atbin can claim the entire amount of eligible tuition fees paid for the program. If Atbin paid those fees in 2018, he must still claim them on his 2017 tax return. Atbin can also claim the education amount for the time he was enrolled in the program.

Example 2

Adnan paid fees for a post-secondary education program in August 2017. However, the program took place from September 15, 2017, to December 15, 2017. Adnan cannot claim the tuition amount for any part of the fees paid for this program. Similarly, he cannot claim the education amount for the time he was enrolled in the program.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a **paper return**, **attach your completed Schedule ON(S11)**, but do not send your other documents. Keep all your documents in case we ask to see them later.

Tax Tip

Even if you have no Ontario tax to pay, file your return and attach a completed Schedule ON(S11) so we can update our records with your unused tuition and education amounts available to carryforward to other years.

Transferring and carrying forward amounts

You may not need all of your 2017 tuition and education amounts to reduce your provincial income tax to zero. In this case, you can **transfer** all or some of the unused part to **one** person, either your spouse or common-law partner (who would claim it on line 5864) or your or your spouse's or common-law partner's parent or grandparent (who would claim it on line 5860).

You can only transfer an amount to your or your spouse's or common-law partner's parent or grandparent if your spouse or common-law partner does not claim an amount for you on line 5812 or 5864.

To designate who can claim the transferred amount and to specify the provincial amount this person can claim, complete the "Transfer/Carryforward of unused amount" section of Schedule ON(S11), as well as related form:

- T2202A, *Tuition and Enrolment Certificate*;
- TL11A, *Tuition and Enrolment Certificate – University Outside Canada*;
- TL11B, *Tuition and Enrolment Certificate – Flying School or Club*; or
- TL11C, *Tuition and Enrolment Certificate – Commuter to the United States*.

The transferred amount may be different from the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 20 of your Schedule ON(S11).

Tax Tip

If you are transferring an amount to a designated individual, only transfer the amount this person can use. That way, you can carry forward as much as possible to use in a future year.

Complete the "Transfer/Carryforward of unused amount" section of Schedule ON(S11) to calculate the amount you can **carry forward** to a future year. This amount corresponds to the part of your tuition and education amounts you do not need to use (and do not transfer) for the year.

Line 5860 – Tuition and education amounts transferred from a child

If you are the parent or grandparent of a student or his or her spouse or common-law partner, the student may be able to transfer to you all or part of his or her unused tuition and education amounts for 2017.

The maximum transferable amount from each student is \$7,033 minus the amounts he or she uses, even if there is still an unclaimed part.

Enter on line 5860 the total of all provincial amounts that each student has transferred to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.

Notes

The student **must have entered this amount on line 20** of his or her Schedule ON(S11). He or she may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer

to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were residents of different provinces or territories on December 31, 2017, special rules may apply. Contact the Canada Revenue Agency to determine the amount you can claim on line 5860.

Other rules may apply if the student has a spouse or a common-law partner. Read line 324 in the *General Income Tax and Benefit Guide*.

Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later. The **student** must attach Schedule ON(S11) to his or her **paper return**.

Line 5864 – Amounts transferred from your spouse or common-law partner

You can claim these amounts if the rules are met for claiming an amount on line 326 of federal Schedule 1.

Complete Schedule ON(S2), *Provincial Amounts Transferred From Your Spouse or Common-Law Partner*, and attach a copy to your return.

Line 5868 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2000 or later

The medical expenses you can claim on line 5868 are the same as those you can claim on line 330 of your federal Schedule 1, except for the following:

- if the amount you claimed for medical expenses on your federal Schedule 1 includes an amount for attendant care expenses that was limited to \$10,000 (\$20,000 in the year of death), the maximum Ontario claim for attendant care expenses is \$14,065 (\$28,130 in the year of death);
- the maximum Ontario claim for the cost of a van adapted for transporting a patient who requires the use of a wheelchair is \$7,033; and
- the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,813.

The federal and provincial medical expenses you claim have to cover the **same 12-month period** ending in 2017, and must be expenses no one has claimed on a 2016 return. Your total medical expenses have to be more than either 3% of your net income (line 236 of your return) or **\$2,302**, whichever is **less**.

Line 5872 – Allowable amount of medical expenses for other dependants

In addition to the medical expenses claimed on line 5868, you can claim medical expenses for other dependants.

The medical expenses you can claim on line 5872 are the same as those you can claim on line 331 of your federal Schedule 1, except for the items listed under line 5868. They have to cover the **same 12-month period** ending in 2017, and be expenses no one has claimed on a 2016 return.

The total expenses for each dependant have to be more than either 3% of that dependant's net income (line 236 of his or her return) or **\$2,302**, whichever is **less**. The maximum amount you can claim is \$12,409 for each dependant.

Complete the calculation for line 5872 on the *Provincial Worksheet* in this book.

Line 5896 – Donations and gifts

Enter the amounts from lines 16 and 17 of your federal Schedule 9 and multiply them by the rates at lines 26 and 27 of Form ON428.

Step 2 – Ontario tax on taxable income

Enter on line 30 your taxable income from line 260 of your return. Complete the appropriate column depending on the amount entered.

Step 3 – Ontario tax

Line 39 – Ontario tax on split income

If you have to pay federal tax on split income on line 424 of your federal Schedule 1, complete Part 2 of Form T1206, *Tax on Split Income*, to calculate the Ontario tax that applies to this income.

Form T1206 also contains a special rule that applies to the amount you enter on line 428 of your return. For more information about tax on split income, see the *General Income Tax and Benefit Guide*.

Lines 49 to 54 – Ontario surtax

If the amount on line 51 is more than \$4,556, complete the calculation of the Ontario surtax on Form ON428.

Line 58 – Ontario additional tax for minimum tax purposes

If you have to pay federal minimum tax as calculated on Form T691, *Alternative Minimum Tax*, you will also have to determine your Ontario additional tax for minimum tax purposes.

To do this, complete the calculation for line 58 on the *Provincial Worksheet* in this book. For more information about minimum tax, see the *General Income Tax and Benefit Guide*.

Step 4 – Ontario tax reduction

If you were a resident of Ontario on December 31, 2017, you may be able to reduce or eliminate your Ontario tax by claiming an Ontario tax reduction. However, you **cannot** claim the tax reduction if you were not a resident of Canada at the beginning of the year.

Only one person can claim the reduction for a **dependent child** born in 1999 or later (line 62) or a dependant with a mental or physical impairment (line 63). If you had a spouse or common-law partner on December 31, 2017, **only the spouse or common-law partner with the higher net income** (line 236 of his or her return) can claim the amounts on lines 62 and 63.

Note

Enter your marital status and the information about your spouse or common-law partner (including his or her net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

You **cannot claim** the tax reduction if you were subject to the Ontario additional tax for minimum tax purposes at line 58.

If you are preparing a return for a person who died in 2017, you can claim the tax reduction on the deceased person's final return.

Line 61 – Basic reduction

Claim \$235 for yourself.

Line 62 – Reduction for dependent children born in 1999 or later

Enter beside **box 6269** the number of dependent children you have.

Claim \$434 for **each** dependent child.

If the child has a mental or physical impairment, you can claim an additional \$434 for that dependant on line 63.

Who is a dependent child?

A dependent child is a person who:

- was 18 years of age or younger on December 31, 2017;
- lived with you in 2017; and
- was your child or the child of your spouse or common-law partner.

A child for whom anyone claims an amount for an eligible dependant on line 5816 of Form ON428 may be a dependent child. However, a child for whom anyone claims a spouse or common-law partner amount on line 5812, or receives an amount under the federal *Children's Special Allowances Act*, is not a dependent child.

Line 63 – Reduction for dependants with a mental or physical impairment

Enter beside **box 6097** the number of dependants with a mental or physical impairment for whom you or your spouse or common-law partner claims an amount on line 5816, 5819, or 5848 of Form ON428.

You can include a spouse or common-law partner with a mental or physical impairment if you are claiming a disability amount transferred from your spouse or common-law partner on line 3 of your Schedule ON(S2), *Provincial Amounts Transferred From Your Spouse or Common-Law Partner*.

You can also claim this reduction for each dependent child with a **mental or physical impairment**, born in 1999 or later, that you claimed on line 62.

Claim \$434 for **each** of these dependants.

Step 5 – Ontario foreign tax credit

If your federal foreign tax credit on **non-business income** is less than the related tax you paid to a foreign country, you may be eligible to claim an Ontario foreign tax credit.

To claim this credit, complete Form T2036, *Provincial or Territorial Foreign Tax Credit*. You can get this form at canada.ca/cra-forms.

Enter on line 69 of Form ON428 the tax credit calculated at line 5 of Form T2036.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a **paper return**, attach your Form T2036.

Step 6 – Community food program donation tax credit for farmers

You can claim the community food program donation tax credit for farmers if:

- you were a resident of Ontario at the end of the year;
- you or your spouse or common-law partner was a farmer;
- you made a qualifying donation to an eligible community food program in the year; and
- you have claimed the qualifying donation on line 340 of your federal Schedule 9 and on line 28 of your Form ON428 as a charitable donation or gift for the year.

A **qualifying donation** is a donation of one or more agricultural products produced in Ontario and donated to an eligible community food program in Ontario.

An **agricultural product** is any of the following:

- meat or meat by-products;
- eggs or dairy products;
- fish;
- fruits, vegetables, grains, pulses, herbs, nuts, or mushrooms;
- honey or maple syrup; or
- anything else that is grown, raised or harvested on a farm and can legally be sold, distributed, or offered for sale at a place other than the producer's premises as food in Ontario.

An item of any of these types that has been processed is an agricultural product if it was processed only to the extent necessary to be legally sold away from the producer's premises as food intended for human consumption. Items that have been processed beyond this point, such as pickles, preserves and sausages, are not agricultural products.

An **eligible community food program** is a registered charity under the *Income Tax Act* that meets **one** of the following conditions:

- It distributes food to the public without charge in Ontario and does so mainly to provide relief to the poor (food banks meet this condition); or
- It operates or oversees one or more student nutrition programs.

The amount of qualifying donations can be split between spouses or common-law partners. However, the total amount of qualifying donations that can be claimed by spouses or common-law partners cannot be more than the total of the qualifying donations made by both of them in the tax year.

Note

You can claim the community food program donation tax credit for farmers only if you, or your spouse or common-law partner, was in the business of farming in 2017. To find out more, see guide T4002.

Example

Liza lives in central Toronto and has a small backyard where she grows vegetables for personal use. In 2017, Liza grew more pumpkins than she was able to use, so she donated many of them to a local food bank. Since she is not in the business of farming, Liza is not able to claim a community food bank donation tax credit for farmers.

If you are preparing a return for a person who died in 2017, you can claim this credit on the deceased person's final return.

If you were bankrupt in 2017, claim your community food program donation tax credit on either the pre- or post-bankruptcy return you file for the tax year ending December 31, 2017, depending on when the qualifying donations were made. If qualifying donations are claimed on more than one return, the total amount of donations that can be claimed on all returns filed for the year cannot be more than the total qualifying donations made.

How to claim

Enter beside **box 6098** the amount of donations you have included on line 340 of your federal Schedule 9 that are qualifying donations for the community food program donation tax credit for farmers. Then enter 25% of this amount on line 71 of Form ON428.

Step 7 – Ontario health premium

If you were a resident of Ontario at the end of the year, and your taxable income (line 260 of your return) is more than \$20,000, you have to pay the Ontario health premium (OHP). The OHP you pay is based on your taxable income.

Complete the chart on Form ON428 to calculate your OHP. The OHP is part of Ontario income tax and is included in your total income tax payable for the year.

Notes

If you are preparing a return for a resident of Ontario who died in 2017, the OHP is payable on the deceased person's final return if the taxable income (line 260 of the return) is more than \$20,000.

If you were bankrupt at any time in 2017, the OHP is payable if the total of taxable incomes from all returns (pre-bankruptcy, in-bankruptcy, and post-bankruptcy) for the year January 1, 2017, to December 31, 2017, is more than \$20,000.

Form ON479, Ontario Credits

Are you filing for a deceased person?

You can claim the Ontario seniors' public transit tax credit, the Ontario political contribution tax credit, the Ontario focused flow-through share tax credit, and the Ontario tax credits for self-employed individuals on the deceased person's final return.

Were you an international student in 2017?

If you were a visa student from another country and resided in Ontario on December 31, 2017, you may be eligible for Ontario tax credits.

For more information about your residency status, call the Canada Revenue Agency at 1-800-959-8281 (for calls from Canada and the U.S.) or 613-940-8495 (for calls from outside Canada and the U.S.).

Were you bankrupt in 2017?

If you were bankrupt in 2017, claim your Ontario tax credits on the post-bankruptcy return you file for the tax year ending December 31, 2017. Different rules apply for the Ontario seniors' public transit tax credit, as described in the next section.

Ontario seniors' public transit tax credit (line 1)

You can claim the Ontario seniors' public transit tax credit (OSPTTC) if:

- you were 65 years or older on December 31, 2016;
- you were a resident of Ontario at the end of the year; and
- you paid for eligible public transit services that you used between July 1 and December 31, 2017.

An **eligible public transit service** is one that is operated by the Government of Ontario, or one of its municipalities, that is:

- a short-haul service that an individual typically uses for a single-day return trip;
- offered to the general public; and
- operated by bus, subway, train or tram.

Note

Specialized transit services that are designed to transport people with disabilities are also eligible even if they do not meet the criteria for eligible public transit services.

You can claim the OSPTTC for qualifying payments for the use of eligible public transit services. A **qualifying payment** is an amount paid between July 1, 2017 and December 31, 2017, for:

- a public transit pass for a set number of rides during a period of at least one day;
- a public transit pass for an unlimited number of rides;
- an electronic payment card;
- a single-use ticket or token, if a receipt was issued; and
- cash fare for specialized transportation services offered to people with disabilities, if a receipt was issued.

Note

A cash payment made in a farebox for a single ride is only a qualifying payment if it is for the use of a specialized transit service that is designed to transport people with disabilities.

In general, you can only claim the OSPTTC for senior fare; however, if the transit service you use does not offer a senior rate for the type of pass or ticket you purchase, you can claim non-senior fare.

Only you can claim the cost of your public transit services. Your spouse or common-law partner cannot claim these expenses.

You must reduce the amount of your qualifying payments by the amount of any reimbursements, allowances, or any other form of assistance received, are entitled to receive, or may reasonably expect to receive, unless the amount is included in your income for any tax year and you did not deduct the amount anywhere else on the return.

Receipts

The following rules apply to receipts for single-use tickets and tokens, and to cash fares for a specialized transit service:

- The receipt must show the name of the transit operator, the date of purchase, and the amount paid;
- If your receipt shows your name, no additional information is needed;
- If the receipt does not show your name, you will need a credit card or bank statement in your name that records the payment for the tickets or tokens.

Example

Richard is 67 years old and is eligible to use OC Transpo's Para Transpo system for people with disabilities. He pays cash as he boards the Para Transpo vehicle and is issued a receipt. Richard is eligible to claim the credit for the amount of this fare.

Chris is 89 years old and occasionally pays a cash fare as he boards a TTC bus. However, most months, he uses a monthly Metropass. Regardless of whether Chris has a receipt, he is not eligible to claim the credit for the amount of cash fare paid. But he can claim the credit for the amount he paid for his Metropasses.

Were you bankrupt in 2017?

You can claim the OSPTTC on your pre- or post-bankruptcy return depending on when you made the qualifying payments. You can claim the qualifying payments on more than one return, however, the total amount of the payments that can be claimed on all returns filed for the year cannot be more than the maximum amount that would be allowed if you were filing only one return for the calendar year.

Claiming the credit

Enter in **box 6305** the total amount of qualifying payments you made to use eligible public transit services between July 1 and December 31, 2017 (to a maximum of \$1,500). Next, enter 15% of this amount on line 1 of Form ON479.

Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

Ontario political contribution tax credit (lines 2 and 3)

You can claim this credit if you were a resident of Ontario at the end of the year and you contributed to a registered Ontario political party or constituency association, or to a candidate in an Ontario provincial election.

Only claim contributions you made during 2017. If you were bankrupt in 2017, your political contribution tax credit is based on contributions made during all of 2017.

You or your spouse or common-law partner can claim the credit, but a contribution cannot be divided between the two of you if only one receipt was issued.

Claiming the credit

Enter your total contributions on line 2 of Form ON479 and calculate the amount to enter on line 3 as follows:

- For contributions of **less than \$3,026**, complete the calculation for line 3 on the *Provincial Worksheet* in this book.
- For contributions of **\$3,026 or more**, enter \$1,330 on line 3 of Form ON479.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them at a later date.

If you are filing a **paper return**, attach all official receipts.

Ontario focused flow-through share tax credit (line 4)

Enter beside **box 6266** the total qualifying expenses reported on line 4 of Form T1221, *Ontario Focused Flow-Through Share Resource Expenses (Individuals)*. You can get this form at canada.ca/cra-forms.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a **paper return**, attach your Form T1221 along with the information slips (Slip T101, *Statement of Resource Expenses*, or Slip T5013, *Statement of Partnership Income*) you received from a mining exploration corporation that incurred qualifying expenses in Ontario.

Ontario tax credits for self-employed individuals

Individuals operating unincorporated businesses may be eligible for the Ontario apprenticeship training tax credit and the Ontario co-operative education tax credit. **Include the amount of credits you claimed for 2017 as self-employment income on your 2018 return.**

If you were a member of a partnership, other than as a limited partner, you may claim your share of the partnership's credits for each qualifying apprenticeship or each qualifying co-op work placement. Limited partners are not entitled to these credits; however, the general partners of a limited partnership may share the credits. For each of these credits, the total claimed by all the partners in the partnership cannot be more than the amount calculated for the partnership.

If you were bankrupt in 2017, your trustee may claim the Ontario tax credits for self-employed individuals if you were eligible for the credit(s) during the period when the trustee acted on your behalf.

Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

Ontario apprenticeship training tax credit (line 6)

If you hired one or more eligible apprentices in one or more qualifying skilled trades to work at your permanent establishment located in Ontario, you may be able to claim a tax credit for eligible expenditures to a maximum of \$5,000 per apprentice (\$10,000 for apprenticeship programs that started on or before April 23, 2015).

Qualifying apprenticeships must meet **two** conditions:

- the apprenticeship is in a qualifying skilled trade designated by the Minister of Finance; and
- the apprenticeship contract has been registered with the Ministry of Advanced Education and Skills Development.

Note

Only certain skilled trades qualify for the Ontario apprenticeship training tax credit. For a full list of qualifying skilled trades, go to fin.gov.on.ca/en/credit/atfc/genguidelines.html#appendixa.

Eligible expenditures

Eligible expenditures are reasonable salaries and wages you paid to an apprentice employed in a qualifying apprenticeship at your permanent establishment in Ontario, or reasonable fees paid or payable to an employment agency for services provided by the apprentice during the first 36 months of the apprenticeship training program (48 months for apprenticeship programs that started on or before April 23, 2015).

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

Note

The Ontario apprenticeship training tax credit has been discontinued. **Only eligible expenditures for apprentices who started apprenticeship programs before November 15, 2017, can be used in calculating your credit.**

Claiming the credit

If the total of the salaries and wages paid in the previous tax year by you, if you were a sole proprietor, or by a partnership, if you were a partner, was:

- \$600,000 or more, the credit is 25% of eligible expenditures for each apprentice who started an apprenticeship program after April 23, 2015, and before November 15, 2017, and 35% of eligible expenditures for each apprentice who started an apprenticeship program on or before April 23, 2015;
- not more than \$400,000, the credit is 30% of eligible expenditures for each apprentice who started an apprenticeship program after April 23, 2015, and before November 15, 2017, and 45% of eligible expenditures for each apprentice who started an apprenticeship program on or before April 23, 2015; or
- more than \$400,000 but less than \$600,000, complete the calculation for line 6 on the *Provincial Worksheet* in this book.

The maximum annual credit for each apprentice employed by you in a qualifying apprenticeship is:

- \$5,000 for each apprentice who started an apprenticeship program after April 23, 2015 and before November 15, 2017; and
- \$10,000 for each apprentice who started an apprenticeship program on or before April 23, 2015.

To determine the maximum amount that can be claimed for an apprentice who was employed for only part of the year, multiply the maximum annual amount by the number of days that you employed the apprentice, and then divide by the number of days in the year.

You can claim an Ontario apprenticeship training tax credit for each eligible apprentice up to a maximum of \$15,000 over a 36-month period for apprentices who started an apprenticeship program after April 23, 2015, and before November 15, 2017, or \$40,000 over a 48-month period for apprentices who started an apprenticeship program on or before April 23, 2015.

If in 2017 you repaid government assistance that was related to eligible expenditures for this tax credit in a previous year, the amount of assistance you repaid will qualify for the tax credit for 2017. The tax credit is equal to the amount of government assistance repaid multiplied by the tax credit rate for the year the eligible expenditures were reduced by the assistance.

Enter your claim on line 6 of Form ON479.

For more information about the apprenticeship training tax credit, go to ontario.ca/apprenticeshiptaxcredit or call the Ontario Ministry of Finance at one of the numbers listed under “For more information” on page 4.

Ontario co-operative education tax credit (line 7)

If you hired one or more co-op students enrolled in an Ontario university or college, you may be able to claim a tax credit of up to 25% to 30% of eligible expenditures, to a maximum of \$3,000 per student per qualifying work placement.

Eligible expenditures

Eligible expenditures are reasonable salaries, wages, and other remuneration paid or payable to a student in a qualifying work placement, or a reasonable fee paid or payable to an employment agency for a qualifying work placement. The student must work at your permanent establishment in Ontario.

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

A **qualifying work placement** is generally four consecutive months ending in the tax year of employment of a student under a qualifying co-operative educational program of an eligible educational institution. The minimum employment period is 10 consecutive weeks. The maximum employment period is 16 consecutive months. The eligible educational institution must provide you with a certificate for each qualifying work placement for each student.

Claiming the credit

For each qualifying work placement that ended in 2017, claim this credit to a maximum of \$3,000 for eligible expenditures.

If the total of the salaries and wages paid in the previous tax year was:

- \$600,000 or more, claim 25% of eligible expenditures for the qualifying work placement;
- not more than \$400,000, claim 30% of eligible expenditures for the qualifying work placement; or

- more than \$400,000 but less than \$600,000, complete the calculation for line 7 on the *Provincial Worksheet* in this book.

If, in 2017, you repaid government assistance that was related to eligible expenditures for this tax credit in a previous year, the amount of assistance you repaid will qualify for the tax credit for 2017.

The tax credit is equal to the amount of government assistance repaid multiplied by the tax credit rate for the year the eligible expenditures were reduced by the assistance.

Enter your claim on line 7 of Form ON479.

For more information, see Information Bulletin 4014, *Co-operative Education Tax Credit*, at ontario.ca/finance or call the Ontario Ministry of Finance at one of the numbers listed under "For more information" on page 4.

Form ON-BEN, Application for the 2018 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

If you had costs for your principal residence in Ontario in 2017, you **may** be eligible for the Ontario energy and property tax credit, the Northern Ontario energy credit and/or the Ontario senior homeowners' property tax grant.

File your tax return

You (and your spouse or common-law partner) need to file your 2017 return(s) by April 30, 2018, to make sure your payments arrive on time. The information you provide on your 2017 return(s) will determine how much you will get.

Report to the Canada Revenue Agency any changes to your status (for example, birth, marriage, separation) that happen after filing your 2017 return.

Complete Form ON-BEN

To receive the Ontario energy and property tax credit component and/or the Northern Ontario energy credit component of the 2018 Ontario trillium benefit and/or the 2018 Ontario senior homeowners' property tax grant, **you must apply for them** by completing and attaching Form ON-BEN to your 2017 return.

Tax Tips

You may be eligible for both the Ontario trillium benefit and the Ontario senior homeowners' property tax grant.

If you were eligible for the Ontario trillium benefit and/or the Ontario senior homeowners' property tax grant for 2017 but forgot to apply for either of them when you filed your 2016 return, it may not be too late. To apply, you must ask for an adjustment to your 2016 return. For more information, see "How to change a return?" in the *General Income Tax and Benefit Guide*.

Did you have a spouse or common-law partner in 2017?

If you were married or living in a common-law relationship on December 31, 2017, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one spouse or common-law partner is 64 years of age or older** on December 31, 2017, that spouse or common-law partner has to apply for these credits and the grant for both of you.

Note

Enter your marital status and the information about your spouse or common-law partner (including his or her net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

If you and your spouse or common-law partner occupied separate principal residences for medical reasons on December 31, 2017, you can apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant (if eligible) either individually or as a couple. If you and your spouse or common-law partner are choosing to apply individually, place a tick beside **box 6108** in Part A on the back of Form ON-BEN and enter his or her address under "Involuntary separation" in Part C.

If you and your spouse or common-law partner were separated or divorced on December 31, 2017, you must apply separately for the payments.

Deceased and bankrupt individuals

The estate of an individual who died on or before December 31, 2017, cannot receive these payments.

If you were bankrupt in 2017, file your Form ON-BEN with the post-bankruptcy return you file for the tax year ending December 31, 2017. Your payments will be based on your net income for the pre- and post-bankruptcy periods.

Ontario trillium benefit (OTB)

The OTB includes the Ontario sales tax credit, the Ontario energy and property tax credit, and the Northern Ontario energy credit. The payments of these three credits are combined and delivered on a monthly basis to better align the timing of the assistance with the expenses that people face. You must be eligible for at least one of these credits to receive the OTB. To find out more about the eligibility requirements, see the information about the credits on this page, and on pages 16 and 17.

The 2018 OTB payments, calculated based on the information provided on your (and your spouse's or common-law partner's) 2017 return(s) and Form ON-BEN, will be issued monthly from July 2018 to June 2019. However, you can choose to **wait until June 2019** to get your 2018 OTB entitlement in **one payment** at the end of the benefit year instead of receiving it monthly from July 2018 to June 2019. To make this choice, tick **box 6109** on Form ON-BEN.

Note

If your 2018 OTB is \$360 or less, the above election does not apply and your entitlement will be issued in one payment in July 2018.

You may not be eligible for a payment if you are confined to a prison or a similar institution for a period of 90 days or more that includes the first day of the payment month.

To estimate the amount of OTB you may be entitled to, use the calculator at canada.ca/benefits-calculator.

Ontario sales tax credit (OSTC)

The OSTC helps low- to moderate-income individuals, 19 years of age and older, and families, including single parents, with the sales tax they pay.

The OSTC is paid as part of the OTB. You must be a resident of Ontario at the beginning of a month to receive that month's payment.

You do not need to apply for the OSTC when you file your income tax and benefit return. The Canada Revenue Agency will determine your eligibility and tell you if you are entitled to receive the credit. For more information about the OSTC including payment amounts, go to canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-ontario.html#stc.

Tax Tip

If you will turn 19 before June 1, 2019, and otherwise qualify, you should file your 2017 return. If you are entitled, you will be issued your first payment after you turn 19.

Ontario energy and property tax credit (OEPTC)

The OEPTC helps low- to moderate-income Ontario residents with the sales tax on energy and with property taxes.

The OEPTC is paid as part of the OTB. You must be a resident of Ontario at the beginning of a month to receive that month's payment.

The OEPTC is not provided automatically. To receive this credit, **you have to apply for it** by completing and attaching Form ON-BEN to your 2017 tax return.

There are two components to the OEPTC: an energy component and a property tax component. You should apply for the OEPTC if you are eligible for either component.

If you meet the eligibility requirements for either component (as described below), place a tick beside **box 6118** and complete Parts A and B on the back of Form ON-BEN.

Energy component

You may be eligible for the **energy component** if:

- you were a resident of Ontario on December 31, 2017, and **at least one** of the following conditions applies:
 - you will be 18 years of age or older before June 1, 2019;
 - you had a spouse or common-law partner on or before December 31, 2017;
 - you are a parent who lives or previously lived with your child; **and**
- for 2017, **at least one** of the following conditions applies:
 - rent or property tax for your principal residence (as described on the next page) was paid by or for you;
 - you lived in a public long-term care home in Ontario and an amount for accommodation was paid by or for you;
 - you lived on a reserve in Ontario and home energy costs were paid by or for you for your principal residence (as described on the next page) on the reserve.

Property tax component

You may be eligible for the **property tax component** if:

- on December 31, 2017, you were a resident of Ontario and **at least one** of the following conditions applies:
 - you will be 18 years of age or older before June 1, 2019;
 - you had a spouse or common-law partner on or before December 31, 2017;
 - you are a parent who lives or previously lived with your child; **and**
- for 2017, **at least one** of the following conditions applies:
 - rent or property tax for your principal residence (as described on the next page) was paid by or for you;

- you lived in a designated Ontario university, college, or private school residence.

Tax Tip

If you will turn 18 before June 1, 2019, and otherwise qualify, you should apply for the 2018 OEPTC on your 2017 return. You will be issued the payments for the months after you turn 18. For example, if you turn 18 years of age on May 15, 2019, you will be eligible for the 2018 OEPTC payment that is issued in June 2019.

Amounts paid for a principal residence

A **principal residence** is a housing unit in Ontario that you usually occupy during the year. For example, it can be a house, apartment, condominium, hotel or motel room, mobile home, or rooming house.

If you were a homeowner, enter the total amount of property tax paid for your principal residence in Ontario for 2017 beside **box 6112**.

Note

If your municipality let you defer paying all or some of your 2017 property tax, you should enter only the amount of property tax actually paid to the municipality for the year.

If you rented, enter the total amount of rent paid for your principal residence in Ontario for 2017 beside **box 6110**.

If you did not own your principal residence and it was not held in trust for you, and an amount for property tax was paid by or for you to the owner for that residence, enter beside **box 6110** the amount of property tax that was paid to the owner and that you have not already used in calculating the amount of rent that you paid.

If you were a farmer, enter either the property tax paid for your principal residence and one acre of land beside **box 6112** or the rent paid for your principal residence and one acre of land beside **box 6110**.

If you owned and occupied a mobile home, enter beside **box 6112** the total of the property tax paid for your home **plus** the property tax that your landlord/site owner paid for the lot you leased.

If the landlord does not provide a breakdown of the property tax paid for the lot, and you do not have an assessment for the lot from the Municipal Property Assessment Corporation, you can estimate the property tax based on the fees paid to your landlord/site owner for the lot. It would be reasonable to take 20% of the fees and add that amount to any property tax paid on the mobile home.

If you rented a mobile home and your landlord paid property tax for the home or for the lot, enter beside **box 6110** the amount of rent paid to your landlord.

If you lived in a private long-term care home, hospital, group home, chronic care facility, or a similar institution, and the institution paid full property taxes, enter your rent beside **box 6110**. However, if you lived in a **non-profit** long-term care home, do not enter an amount beside **box 6110**; instead enter your accommodation costs beside **box 6123**.

If you lived in a public long-term care home and the institution **did not** pay full property taxes, enter your accommodation costs beside **box 6123**.

A **long-term care home** can include a nursing home or a municipal, First Nations, or charitable home for the aged.

If the institution does not break down the cost of room and board (meals, laundering or other services) on your receipt, you can claim an amount of up to 75% of your total payments as rent beside **box 6110** or as accommodation costs beside **box 6123**, as applicable.

If you lived in a designated Ontario university, college, or private school residence, place a tick beside **box 6114**. You will get \$25 for the property tax component of the OEPTC for the part of the year that you lived in that residence. If you also lived somewhere else in Ontario for part of the year and rent and/or property tax was paid by or for you, enter the amount paid beside **box 6110** and/or **box 6112**, as applicable. To find out if your residence is designated, go to ontario.ca/finance or call the Ontario Ministry of Finance at one of the numbers listed under “For more information” on page **Error! Bookmark not defined.**

If you lived on a reserve, enter the total amount paid for energy (for example, electricity, heat) for your principal residence on a reserve in Ontario for 2017 beside **box 6121**.

Your property tax and rent **cannot include** amounts such as:

- rent paid for a principal residence, including a mobile home, that is not subject to property tax;
- payments to relatives or friends who are not reporting the payments as rental income on their returns;
- property tax or rent paid on part of a home you used for rental or business purposes; or
- property tax or rent paid on a second residence, such as a cottage, if you claimed property tax or rent for your principal residence for the same period.

If you and your spouse or common-law partner lived together on December 31, 2017, enter the **total** amount of rent or property tax paid for the year, including amounts paid by or for each spouse or common-law partner for a period of separation.

If you and your spouse or common-law partner separated during the year and lived apart on December 31, 2017, enter your share of the rent or property tax for the part of the year before the separation, **plus** your own rent or property tax after the separation.

If you shared a principal residence with one or more persons (other than your spouse or common-law partner), enter your share of the rent or property tax you paid for the year.

Supporting documents

Whether you are filing electronically or filing a paper return, keep all your property tax or rent receipts in case we ask to see them later.

Northern Ontario energy credit (NOEC)

The NOEC helps low- to moderate-income Northern Ontario residents with the higher energy costs they face living in the north.

The NOEC is paid as part of the OTB. You must be a resident of Northern Ontario at the beginning of a month to receive that month's payment.

The NOEC is not provided automatically. To receive this credit, **you have to apply for it** by completing and attaching Form ON-BEN to your 2017 income tax and benefit return.

If you meet the eligibility requirements, place a tick beside **box 6119** and complete Parts A and B on the back of Form ON-BEN.

You may be eligible for the NOEC if:

- you were a resident of Northern Ontario on December 31, 2017, and **at least one** of the following conditions applies:
 - you will be 18 years of age or older before June 1, 2019;
 - you had a spouse or common-law partner on or before December 31, 2017;
 - you are a parent who lives or previously lived with your child; **and**
- for 2017, **at least one** of the following conditions applies:
 - rent or property tax for your principal residence (as described on page 16) in Northern Ontario was paid by or for you;
 - you lived in a public long-term care home in Northern Ontario and an amount for accommodation was paid by or for you;
 - you lived on a reserve in Northern Ontario and home energy costs (for example, electricity, heat) were paid by or for you for your principal residence (as described on page 16) on the reserve.

Northern Ontario means the districts of Algoma, Cochrane, Kenora, Manitoulin, Nipissing, Parry Sound, Rainy River, Sudbury (including the City of Greater Sudbury), Thunder Bay, and Timiskaming.

Tax Tip

If you will turn 18 before June 1, 2019, and otherwise qualify, you should apply for the 2018 NOEC on your 2017 return. You will be issued the payments for the months after you turn 18. For example, if you turn 18 years of age on May 15, 2019, you will be eligible for the 2018 NOEC payment that is issued in June 2019.

Ontario senior homeowners' property tax grant (OSHPTG)

You can apply for the OSHPTG for 2018 if on December 31, 2017:

- you were 64 years of age or older; and
- you owned and occupied a principal residence in Ontario, for which you or someone on your behalf paid property tax for 2017. A **principal residence** is a housing unit that you usually occupy during the year. For example, it can be a house, condominium, mobile home, or life-lease home.

The OSHPTG is not provided automatically. To receive this grant, **you have to apply for it** by completing and attaching Form ON-BEN to your 2017 income tax and benefit return.

If you meet the eligibility requirements, place a tick beside **box 6113**. Enter your total amount of property tax paid for 2017 beside **box 6112** in Part A and complete Part B.

Note

If your municipality allowed you to defer paying all or some of your 2017 property tax, you should enter only the amount of property tax actually paid to the municipality for the year.

Your grant for 2018 will be based on the information you provide on your 2017 return. You should receive it within four to eight weeks after you receive your 2017 notice of assessment.

To estimate the amount of OSHPTG you may be entitled to, use the calculator at canada.ca/benefits-calculator.

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