Ontario Tax

Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

Step 1 – Ontario non-refundable tax credits

	For internal use only	**5605**	
Basic personal amount	**claim $10,171**	**5804**	1
Age amount (if born in 1952 or earlier) (use the *Provincial Worksheet*)	**(maximum $4,966)**	**5808** +	2

Spouse or common-law partner amount
  Base amount
  Minus: their net income from page 1 of your return   –
  Result: (if negative, enter "0")   =   **(maximum $8,636)** ▶ **5812** +   3

Amount for an eligible dependant
  Base amount
  Minus: their net income from line 236 of their return   –
  Result: (if negative, enter "0")   =   **(maximum $8,636)** ▶ **5816** +   4

Ontario caregiver amount (use the *Provincial Worksheet*)		**5819** +	5
CPP or QPP contributions:			
(amount from line 308 of your federal Schedule 1)		**5824** +	• 6
(amount from line 310 of your federal Schedule 1)		**5828** +	• 7
Employment insurance premiums:			
(amount from line 312 of your federal Schedule 1)		**5832** +	• 8
(amount from line 317 of your federal Schedule 1)		**5829** +	• 9
Adoption expenses	**(maximum $12,409)**	**5833** +	10
Pension income amount	**(maximum $1,406)**	**5836** +	11
Disability amount (for self) (Claim **$8,217**, or if you were under 18 years of age, use the *Provincial Worksheet*.)		**5844** +	12
Disability amount transferred from a dependant (use the *Provincial Worksheet*)		**5848** +	13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		**5852** +	14
Your tuition and education amounts (use and **attach** Schedule ON(S11))		**5856** +	15
Tuition and education amounts transferred from a child		**5860** +	16
Amounts transferred from your spouse or common-law partner (use and **attach** Schedule ON(S2))		**5864** +	17

Medical expenses:
  (Read line 5868 in the forms book.)   **5868**   18
  Enter $2,302 **or** 3% of line 236 of your return, whichever is **less**.   –   19
  Line 18 minus line 19 (if negative, enter "0")   =   20

Allowable amount of medical expenses for other dependants
(use the *Provincial Worksheet*)   **5872** +   21

Add lines 20 and 21.	**5876** =	▶ +	22
Add lines 1 to 17, and line 22.		**5880** =	23
Ontario non-refundable tax credit rate		×	24
Multiply line 23 by line 24.		**5884** =	25

Donations and gifts:
  Amount from line 16 of your federal Schedule 9   × 5.05% =   26
  Amount from line 17 of your federal Schedule 9   × 11.16% =   +   27

Add lines 26 and 27.	**5896** =	▶ +	28
Add lines 25 and 28. Enter this amount on line 41.	**Ontario non-refundable tax credits**	**6150** =	29

Continue on the next page.

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Step 2 – Ontario tax on taxable income

Enter your **taxable income** from line 260 of your return.
If this amount is more than $20,000, you **must** complete **Step 7 – Ontario health premium**. **30**

Complete the appropriate column depending on the amount on line 30.	Line 30 is $42,201 or less	Line 30 is more than $42,201 but not more than $84,404	Line 30 is more than $84,404 but not more than $150,000	Line 30 is more than $150,000 but not more than $220,000	Line 30 is more than $220,000	
Enter the amount from line 30						**31**
Line 31 minus line 32 (cannot be negative)	−	−	−	−	−	**32**
	=	=	=	=	=	**33**
	×	×	×	×	×	**34**
Multiply line 33 by line 34.	=	=	=	=	=	**35**
Add lines 35 and 36.	+	+	+	+	+	**36**
Ontario tax on taxable income	=	=	=	=	=	**37**

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 37.		**38**
Enter your Ontario tax on split income from Form T1206.	6151 +	• **39**
Add lines 38 and 39.	=	**40**
Enter your Ontario non-refundable tax credits from line 29.	−	**41**
Line 40 minus line 41 (if negative, enter "0")	=	**42**

Ontario minimum tax carryover:

Enter the amount from line 42.		**43**
Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.	−	**44**
Line 43 minus line 44 (if negative, enter "0").	=	**45**
Amount from line 427 of your federal Schedule 1 × 33.67% =		**46**

Enter the amount from line 45 or 46, whichever is less.	6154 −	• **47**
Line 42 minus line 47 (if negative, enter "0")	=	**48**

Ontario surtax

Enter the amount from line 48.		**49**
Enter the amount from line 39.	−	**50**
Line 49 minus line 50 (if negative, enter "0")	=	**51**

Complete lines 52 to 54 only if the amount on line 51 is **more than $4,556**.
Otherwise, enter "0" on line 54 and continue completing the form.

(Line 51 minus $4,556) × 20% (if negative, enter "0") =		**52**
(Line 51 minus $5,831) × 36% (if negative, enter "0") =	+	**53**
Add lines 52 and 53. = ▶	+	**54**
Add lines 48 and 54.	=	**55**

Ontario dividend tax credit

Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.	6152 −	• **56**
Line 55 minus line 56 (if negative, enter "0")	=	**57**

Ontario additional tax for minimum tax purposes

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 58 of the *Provincial Worksheet*. + **58**

Add lines 57 and 58. = **59**

Continue on the next page.

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Enter the amount from line 59 on the previous page. | | **60**

Step 4 – Ontario tax reduction

Enter "0" on line 67 if **any** of the following apply 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, 2017;
- There is an amount on line 58;
- The amount on line 60 is "0";
- Your return is filed for you by a trustee in bankruptcy;
- You are not claiming an Ontario tax reduction.

Otherwise, complete lines 61 to 67 to calculate your Ontario tax reduction.

Basic reduction | | **61**

If you had a spouse or common-law partner on December 31, 2017, **only** the individual with the **higher net income** can claim the amounts on lines 62 and 63.

Reduction for dependent children born in 1999 or later
Number of dependent children **6269** × $434 = + | **62**

Reduction for dependants with a mental or physical impairment
Number of dependants **6097** × $434 = + | **63**

Add lines 61, 62, and 63. = | **64**

Enter the amount from line 64. | × 2 = | **65**

Enter the amount from line 60. − | **66**

Line 65 minus line 66 (if negative, enter "0") **Ontario tax reduction claimed** = ▶ − | **67**

Line 60 minus line 67 (if negative, enter "0") = | **68**

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036. − | **69**

Line 68 minus line 69 (if negative, enter "0") = | **70**

Step 6 – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations **6098** × 25% = − | **71**

Line 70 minus line 71 (if negative, enter "0") = | **72**

Step 7 – Ontario health premium

If your taxable income (from line 30) is not more than $20,000, enter "0". Otherwise, enter the amount calculated in the chart on the next page. **Ontario health premium** ▶ + | **73**

Add lines 72 and 73.
Enter the result on line 428 of your return. **Ontario tax** = | **74**

Continue on the next page.

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Ontario Health Premium

Enter your **taxable income** from line 30. _____ |_____ | **1**

Go to the line that corresponds to your taxable income.
- If there is an Ontario health premium amount on that line, enter that amount on line 73.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 73.

Taxable income				Ontario health premium
not more than **$20,000**	▶	▶	▶	**$0**
more than **$20,000**, but not more than **$25,000**	[ ] − $20,000 = [ ]	× 6% =		[ ]
more than **$25,000,** but not more than **$36,000**	▶	▶	▶	**$300**
more than **$36,000**, but not more than **$38,500**	[ ] − $36,000 = [ ]	× 6% = [ ]	+ $300 =	[ ]
more than **$38,500**, but not more than **$48,000**	▶	▶	▶	**$450**
more than **$48,000**, but not more than **$48,600**	[ ] − $48,000 = [ ]	× 25% = [ ]	+ $450 =	[ ]
more than **$48,600**, but not more than **$72,000**	▶	▶	▶	**$600**
more than **$72,000**, but not more than **$72,600**	[ ] − $72,000 = [ ]	× 25% = [ ]	+ $600 =	[ ]
more than **$72,600**, but not more than **$200,000**	▶	▶	▶	**$750**
more than **$200,000**, but not more than **$200,600**	[ ] − $200,000 = [ ]	× 25% = [ ]	+ $750 =	[ ]
more than **$200,600**	▶	▶	▶	**$900**

See the privacy notice on your return.

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