

Use the following charts to do the calculations needed to complete Form ON428, *Ontario Tax*, and Form ON479, *Ontario Credits*. You can find more information about completing these charts in the forms book.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount			1
Your net income from line 236 of your return		2	
Base amount	-	3	
Line 2 minus line 3 (if negative, enter "0")	=	4	
Applicable rate	x	5	
Multiply line 4 by line 5.	=	▶ -	6
Line 1 minus line 6 (if negative, enter "0")	=	=	7

Enter this amount on line 5808 of Form ON428.

Line 5819 – Ontario caregiver amount

Complete this calculation for each dependant.

Base amount		1
Dependant's net income (line 236 of his or her return)	—	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$4,794)	=	3
If you claimed this dependant on line 5816, enter the amount claimed.	—	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5

Enter on line 5819 of Form ON428 the total amount claimed for **all** dependants.

Line 5844 – Disability amount (for self)

Supplement calculation if you were under 18 years of age on December 31, 2017

Maximum supplement			1
Total of child care and attendant care expenses for you, claimed by you or by another person		2	
Base amount	-	3	
Line 2 minus line 3 (if negative, enter "0")	=	▶ -	4
Line 1 minus line 4 (if negative, enter "0")		=	5

Enter on line 5844 of Form ON428 \$8,217 **plus** the amount from line 5 (maximum \$13,010), **unless** you are completing this chart to calculate the amount at line 5848.

Provincial Worksheet *(continued)*

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount

If the dependant was **under 18 years of age** on December 31, 2017, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was **18 years of age or older**, enter "0".

Add lines 1 and 2.

Total of amounts your dependant can claim on lines 5804 to 5836 of his or her Form ON428

Add lines 3 and 4.

Dependant's taxable income (line 260 of his or her return)

Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0")

Enter on line 5848 of Form ON428 the amount from line 3 or line 7, whichever is **less**.

Enter on line 5848 of Form ON428 the total amount claimed for **all** disabled dependants.

If at the end of the year you and your dependant were not residents of the same province or territory, special rules may apply. Contact the Canada Revenue Agency to determine the amount you can claim.

	1
+	2
=	3
+	4
=	5
-	6
	7

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant

Enter \$2,302 or 3% of the dependant's net income (line 236 of his or her return), whichever is **less**.

Line 1 minus line 2 (if negative, enter "0")

(maximum \$12,409)

Enter on line 5872 of Form ON428 the total amount claimed for **all** other dependants.

	1
-	2
=	3

Line 6152 – Ontario dividend tax credit

Calculate the amount to enter on line 6152 of Form ON428 by completing **one** of the following **two** calculations:

- If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

$$\text{Line 120 of your return} \quad \times \quad 10\% =$$

Enter this amount on line 6152 of Form ON428.

- If you entered amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return

Line 180 of your return

Line 1 minus line 2

Add lines 3 and 5.

Enter this amount on line 6152 of Form ON428.

	1				
-	2	x	4.2863%	=	
=	4	x	10%	=	
				+ =	

Provincial Worksheet (continued)

Line 58 – Additional tax for minimum tax purposes

If you entered an amount on line 95 of Form T691, complete this calculation.

Ontario basic additional tax

Line 95 of Form T691		×	33.67%	=		1
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Ontario surtax on additional tax

Amount from line 1		=		2
Line 51 of Form ON428		+		3
Add lines 2 and 3.		=		4

Complete lines 5 to 10 only if the amount on line 4 is more than \$4,556.
Otherwise, enter the amount from line 1 on line 58 of Form ON428.

(Line 4	minus \$4,556)	×	20% (if negative, enter "0")	=		5
(Line 4	minus \$5,831)	×	36% (if negative, enter "0")	=		6
Add lines 5 and 6.						7
Line 54 of Form ON428.						8
Line 7 minus line 8						9
Add lines 1 and 9.						10

Enter this amount on line 58 of Form ON428.

Line 3 – Ontario political contribution tax credit

If your total political contributions (line 2 of Form ON479) were **\$3,026 or more**, enter \$1,330 on line 3 of Form ON479.

Otherwise, complete the appropriate column depending on the amount on line 2.

	Line 2 is \$399 or less	Line 2 is more than \$399 but not more than \$1,330	Line 2 is more than \$1,330	
Enter your total contributions.				1
Line 1 minus line 2 (cannot be negative)				2
				3
				4
Multiply line 3 by line 4.				5
				6
Add lines 5 and 6.				7

Enter this amount on line 3 of Form ON479.

Provincial Worksheet (continued)

Line 6 – Ontario apprenticeship training tax credit

Use this chart for each apprentice who started a qualifying apprenticeship⁽¹⁾ before November 15, 2017. If you were a member of a partnership, the credit for each qualifying apprenticeship is calculated by the partnership.

Amount of eligible expenditures ⁽²⁾ incurred in 2017 for an apprentice who started an apprenticeship program on or before April 23, 2015	A	x	35%	=		1
Amount of eligible expenditures ⁽²⁾ incurred in 2017 for an apprentice who started an apprenticeship program after April 23, 2015 and before November 15, 2017	B	x	25%	=	+	2
Add lines 1 and 2.				=		3
Enter amount from line A		x	10%	=		4
Enter amount from line B		x	5%	=	+	5
Add lines 4 and 5.				=		6
Total salaries and wages paid in the previous tax year						7
	–		400,000.00			8
Line 7 minus line 8 (if negative, enter "0")	=					9
	÷		200,000.00			10
Line 9 divided by line 10	=					11
			1.00			12
Enter amount from line 11	–					13
Line 12 minus line 13 (if negative, enter "0")	=				x	14
Multiply line 6 by line 14					=	15
Add lines 3 and 15					+	16
					(maximum \$5,000 ⁽³⁾)	

Enter the total amount claimed for **all** apprentices in qualifying apprenticeships on line 6 of Form ON479.

Line 7 – Ontario co-operative education tax credit

Use this chart for each qualifying work placement of each student employed. If you were a member of a partnership, the credit for each qualifying work placement is calculated by the partnership.

Amount of eligible expenditures ⁽²⁾	x	25%	=		1	
Enter again the amount of eligible expenditures	x	5%	=		2	
Total salaries and wages paid in the previous tax year					3	
	–		400,000.00		4	
Line 3 minus line 4 (if negative, enter "0")	=				5	
	÷		200,000.00		6	
Line 5 divided by line 6	=				7	
			1.00		8	
Enter amount from line 7	–				9	
Line 8 minus line 9 (if negative, enter "0")	=				10	
Multiply line 2 by line 10					+	11
Add lines 1 and 11					=	12
					(maximum \$3,000)	

The maximum credit is \$3,000 per student per qualifying work placement that ended in 2017.

Enter the total amount claimed for **all** qualifying work placements on line 7 of Form ON479.

- (1) 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/attc/genguidelines.html#appendixa.
- (2) You must reduce your eligible expenditures by the amount of government assistance you received, are entitled to receive, or may reasonably expect to receive.
- (3) The maximum annual credit for each apprentice employed by you in a qualifying apprenticeship for the entire year is \$10,000 for an apprentice who started an apprenticeship program on or before April 23, 2015, and \$5,000 for an apprentice who started an apprenticeship program after April 23, 2015 and before November 15, 2017.