

For more information about this form, go to [canada.ca/on-tax-info](https://canada.ca/on-tax-info).

### Part A – Ontario tax on taxable income

Enter your **taxable income** from line 26000 of your return.

1

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$49,231 or less	Line 1 is more than \$49,231 but not more than \$98,463	Line 1 is more than \$98,463 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Amount from line 1						2
Line 2 minus line 3 ( <b>cannot</b> be negative)	–	–	–	–	–	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	×	×	×	×	×	5
	=	=	=	=	=	6
Line 6 plus line 7	+	+	+	+	+	7
<b>Ontario tax on taxable income</b>	=	=	=	=	=	8

Enter the amount from line 8 on line 51 and continue at line 9.

### Part B – Ontario non-refundable tax credits

Part B – Ontario non-refundable tax credits

	Internal use	56050			
Basic personal amount	Claim \$11,865	58040			9
Age amount (if you were born in 1958 or earlier) (use Worksheet ON428)	(maximum \$5,793)	58080	+		10
Spouse or common-law partner amount:					
Base amount				11	
Your spouse's or common-law partner's net income from line 23600 of their return	—			12	
Line 11 minus 12 (if negative, enter "0")	(maximum \$10,075)	58120	=		
			▶	+	13
Amount for an eligible dependant:					
Base amount				14	
Your eligible dependant's net income from line 23600 of their return	—			15	
Line 14 minus line 15 (if negative, enter "0")	(maximum \$10,075)	58160	=		
			▶	+	16
Ontario caregiver amount (use Worksheet ON428)		58185	+		17
Add lines 9, 10, 13, 16 and 17.			=		18
CPP or QPP contributions:					
Amount from line 30800 of your return	58240			•19	
Amount from line 31000 of your return	58280	+		•20	
Employment insurance premiums:					
Amount from line 31200 of your return	58300	+		•21	
Amount from line 31217 of your return	58305	+		•22	
Adoption expenses	58330	+		23	
Add lines 19 to 23.			▶	+	24
Line 18 plus line 24				=	25

**Part B – Ontario non-refundable tax credits** (continued)

Amount from line 25 of the previous page					26
Pension income amount	(maximum \$1,641)	58360	+		27
Line 26 plus line 27			=		28
Disability amount for self (claim <b>\$9,586</b> or, if you were under 18 years of age, use Worksheet ON428)		58440	+		29
Disability amount transferred from a dependant (use Worksheet ON428)		58480	+		30
Add lines 28 to 30.			=		31
Interest paid on your student loans (amount from line 31900 of your return)		58520	+		32
Your unused tuition and education amounts ( <b>attach</b> Schedule ON(S11))		58560	+		33
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule ON(S2))		58640	+		34
Add lines 31 to 34.			=		35
Medical expenses:					
Go to <a href="https://canada.ca/on-tax-info">canada.ca/on-tax-info</a> and read line 58689 under "Form ON428 – Ontario Tax".					
		58689			36
Amount from line 23600 of your return					37
Applicable rate	x				38
Line 37 multiplied by the percentage from line 38	=				39
Enter <b>whichever is less</b> : \$2,685 or the amount on line 39.		–			40
Line 36 minus line 40 (if negative, enter "0")		=			41
Allowable amount of medical expenses for other dependants (use Worksheet ON428)		58729	+		42
Line 41 plus line 42		58769	=		43
Line 35 plus line 43		58800	=		44
Ontario non-refundable tax credit rate			x		45
Line 44 multiplied by the percentage from line 45		58840	=		46
Donations and gifts:					
Amount from line 13 of your federal Schedule 9	x 5.05% =				47
Amount from line 14 of your federal Schedule 9	x 11.16% =	+			48
Line 47 plus line 48		58969	=		49
Line 46 plus line 49					
Enter this amount on line 52.					
	Ontario non-refundable tax credits	61500	=		50

**Part C – Ontario tax**

Ontario tax on taxable income from line 8					51
Ontario non-refundable tax credits from line 50		–			52
Line 51 minus line 52 (if negative, enter "0")		=			53
Ontario tax on split income (complete Form T1206)		61510	+		54
Line 53 plus line 54			=		55
Ontario minimum tax carryover:					
Enter the amount from line 53 above.					56
Ontario dividend tax credit (use Worksheet ON428)		61520	–		57
Line 56 minus line 57 (if negative, enter "0")		=			58
Amount from line 40427 of your return	x 33.67% =				59
Enter <b>whichever is less</b> : amount from line 58 or line 59.		61540	–		60
Line 55 minus line 60 (if negative, enter "0")			=		61

**Part C – Ontario tax (continued)**

Amount from line 61 of the previous page

**62**

Ontario surtax:

Amount from line 62

**63**

Ontario tax on split income from line 54

**64**

Line 63 minus line 64 (if negative, enter "0")

**65**Complete lines 66 to 68 if the amount on line 65 is **more than \$5,315**.If the amount is **less than \$5,315**, enter "0" on line 68 and continue on line 69.(Line 65  – \$5,315) × 20% (if negative, enter "0") =**66**(Line 65  – \$6,802) × 36% (if negative, enter "0") =**67**

Line 66 plus line 67

**68**

Line 62 plus line 68

**69**

Ontario dividend tax credit from line 57

**70**

Line 69 minus line 70 (if negative, enter "0")

**71**

Ontario additional tax for minimum tax purposes:

If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes.

**72**

Line 71 plus line 72

**73****Ontario tax reduction**Enter "0" on line 80 if **any** of the following applies 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, 2023
- There is an amount on line 72
- The amount on line 73 is "0"
- You were bankrupt at any time in 2023
- Your return is filed for you by a trustee in bankruptcy
- You are choosing **not** to claim an Ontario tax reduction

If **none** of the above applies to you, complete lines 74 to 80 to calculate your Ontario tax reduction.

Basic reduction

**74**If you had a spouse or common-law partner on December 31, 2023, **only** the individual with the **higher net income** can claim the amounts on lines 75 and 76.

Reduction for dependent children born in 2005 or later:

Number of dependent children **60969** × \$506 =**75**

Reduction for dependants with a mental or physical impairment:

Number of dependants **60970** × \$506 =**76**

Add lines 74 to 76.

**77**

Amount from line 77 above

**78**

Amount from line 73 above

**79**Line 78 minus line 79 (if negative, enter "0") **Ontario tax reduction****80**

Line 73 minus line 80 (if negative, enter "0")

**81**

Provincial foreign tax credit (complete Form T2036)

**82**

Line 81 minus line 82 (if negative, enter "0")

**83**

84

62140 — •85

= 86

62150		x	25%	=	—	87
-------	--	---	-----	---	---	----

88

+		89
---	--	----

--	--

Ontario tax	=		90
-------------	---	--	----

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Taxable income		Ontario health premium	
\$20,000 or less	▶	▶	\$0
more than \$20,000 but not more than \$25,000	<input type="text"/> – \$20,000 = <input type="text"/> × 6% = <input type="text"/>		
more than \$25,000 but not more than \$36,000	▶	▶	\$300
more than \$36,000 but not more than \$38,500	<input type="text"/> – \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>		
more than \$38,500 but not more than \$48,000	▶	▶	\$450
more than \$48,000 but not more than \$48,600	<input type="text"/> – \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>		
more than \$48,600 but not more than \$72,000	▶	▶	\$600
more than \$72,000 but not more than \$72,600	<input type="text"/> – \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>		
more than \$72,600 but not more than \$200,000	▶	▶	\$750
more than \$200,000 but not more than \$200,600	<input type="text"/> – \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>		
more than \$200,600	▶	▶	\$900
Enter the result on line 89 above.			

Page 4 of 4