

Ontario Credits

Form ON479

Protected B when completed

You can claim these refundable tax credits even if you do not have to pay any tax. If they are more than the taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and attach a copy of this form to your paper return.

For more information about these credits, go to canada.ca/on-tax-info.

Ontario childcare access and relief from expenses (CARE) tax cred	Ontario childcare access	and relief from exi	penses (CARE	tax credit
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Ontario childcare access and relief from	n expenses (CARE)	tax c	redit			
Complete Schedule ON479-A to calculate this am	ount.			630	50	<u> </u>
Ontario seniors care at home tax credit						
Note: If the total of your family's net income (on line enter "0" on line 12.	e 7 below) is more than	\$65,00	00,			
Medical expenses from line 58769 of your Form O	N428			2		
Allowable percentage		;	<	25% 3		
Line 2 multiplied by the percentage from line 3	(maximum \$1,500)		=	4		
If the total of your family's net income (on line 7 be enter "0" on line 11 and continue on line 12.	low) is \$35,000 or less ,					
Enter your net income from line 23600 of your return.		5				
Your spouse's or common-law partner's net income from line 23600 of their return (if applicable)	+	6				
Line 5 plus line 6 Family net income	=	7				
Base amount	_ 35,000 00	8				
Line 7 minus line 8 (if negative, enter "0")	=	9				
Applicable rate	x 5%	10				
Line 9 multiplied by the percentage from line 10	=	•	-	11		
Line 4 minus line 11 (if negative, enter "0")		63095 =	=	-▶	+	12
Ontario seniors' public transit tax credi	t					
Amount paid in the year for eligible seniors' use of Ontario public transit services (maximu	um \$3,000) <mark>63100</mark>		× 15%	% =	+	13
Add lines 1, 12, and 13.		· ·			=	14

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Amount from line 14 of the previous page	15				
Ontario political contribution tax credit					
Ontario political contributions made in 2024	63110 16				
Enter \$1,622.08 if your total contributions are \$3,691 or more . If not , use Worksheet ON479.	(maximum \$1,622.08) + 17				
Ontario focused flow-through share tax credit					
Enter your total expenses from your Form T1221. 63220	x 5% = + 18				
Ontario co-operative education tax credit					
Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program	63260				
Are you claiming this credit as a member of a partnership?	63265 1 Yes 2 No				
If yes , enter your nine-digit business number.	63270				
If the total salaries and wages paid in the previous tax year were:					
• \$600,000 or more, enter 25% of the total eligible expenditures for all	students on line 19				
• \$400,000 or less, enter 30% of the total eligible expenditures for all s	tudents on line 19				
 more than \$400,000 but less than \$600,000, use Worksheet ON479 to enter on line 19 	to calculate the amount				

Enter the amount from line 20 on line 47900 of your return.

Add lines 15, 17, 18, and 19.

Enter the total amount claimed for **all** qualifying work placements.

See the privacy notice on your return.

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(maximum \$3,000 per student) 63300 +

Ontario credits

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