



Complete this form and attach a copy of it to your return. For details, see pages 1 to 5 in the forms book.

Step 1 – Ontario tax on taxable income

Enter your taxable income from line 260 of your return

Use the amount on line 1 to determine which ONE of the following columns you have to complete.

Enter the amount from line 1 in the applicable column

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7 Ontario tax on taxable income

Table with 3 columns for different taxable income ranges: \$33,375 or less, more than \$33,375 but not more than \$66,752, and more than \$66,752. Each column has rows 2-8 for calculations.

Step 2 – Ontario non-refundable tax credits

Important: Provincial non-refundable tax credits may be different from the federal amounts claimed on Schedule 1. For details, see the Provincial Worksheet and pages 1 to 4 in the forms book.

Main table for Step 2 with rows 9-36. Includes categories like Basic personal amount, Age amount, Spouse or common-law partner amount, Amount for an eligible dependant, Canada Pension Plan or Quebec Pension Plan contributions, Employment Insurance premiums, Pension income amount, Caregiver amount, Disability amount, Interest paid on your student loans, Tuition and education amounts, Medical expenses, Allowable amount of medical expenses for other dependants, Non-refundable tax credit rate, and Donations and gifts.

### Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 8					37
Enter your Ontario tax on split income from Form T1206	6151	+			• 38
Add lines 37 and 38		=			39
Enter your Ontario non-refundable tax credits from line 36				40	
Ontario dividend tax credit					
Amount from line 120 on your return		× 5.13% =	6152	+	• 41
Ontario overseas employment tax credit:					
Amount from line 426 on federal Schedule 1		× 38.5% =	6153	+	• 42
Ontario minimum tax carryover from Form T1219-ON			6154	+	• 43
Add lines 40 through 43		=			▶ 44
Line 39 minus line 44 (if negative, enter "0")		=			45
Ontario additional tax for minimum tax purposes:					
Amount from line 95 of Form T691		× 37.81% =		+	46
Add lines 45 and 46		=			47
<b>Ontario surtax</b>					
(Line 47		minus \$3,856) × 20% (if negative, enter "0")			48
(Line 47		minus \$4,864) × 36% (if negative, enter "0")		+	49
Add lines 48 and 49		=			▶ + 50
Add lines 47 and 50		=			51

Go to Step 4

### Step 4 – Ontario tax reduction

Basic reduction			186	00	52
If you had a spouse or common-law partner on December 31, 2004, <b>only</b> the individual with the <b>higher net income</b> can claim the reductions on lines 53 and 54.					
Reduction for dependent children born in 1986 or later					
Number of dependent children	6269	× \$343 =		+	53
Reduction for disabled or infirm dependants (see line 54 on page 4 of the forms book)					
Number of disabled or infirm dependants	6097	× \$343 =		+	54
Add lines 52, 53, and 54		=			55
If line 55 is equal to or more than line 51, and you are <b>not</b> claiming the credits in Step 5 and Step 6, enter "0" on line 68 and <b>go to Step 7</b> . Otherwise, continue on line 56.					
Enter the amount from line 55		× 2 =			56
Enter the amount from line 51				-	57
Line 56 minus line 57 (if negative, enter "0")				=	▶ 58
<b>Total Ontario tax reduction claimed</b>					59
Line 51 minus line 58 (if negative, enter "0")				=	59

Go to Step 5

### Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036					60
Line 59 minus line 60		=			61

Go to Step 6

### Step 6 – Ontario labour sponsored investment fund (LSIF) and employee ownership (EO) tax credits

Total cost of shares from boxes 02 and 04 of LSIF					
Tax Credit Certificate(s) A		× 15% = (max. \$750)	6275		• 62
Total cost of ROIF eligible shares from boxes 03 and 05					
B		× 5% = (max. \$250)	6276	+	• 63
Credit amount from boxes 09 and 11 of EO Tax Credit Certificate(s) (maximum \$4,150)	6280				• 64
Unused employee ownership (EO) tax credits from the previous five years		+			65
Add lines 64 and 65		=			▶ + 66
Add lines 62, 63, and 66					
<b>LSIF and EO tax credits</b>		=			▶ - 67
Line 61 minus line 67 (if negative, enter "0")		=			68

Go to Step 7

### Step 7 – Ontario Health Premium

Enter the amount calculated for Step 7 on the <i>Provincial Worksheet</i>	OHP			× 50% =	2004 Ontario Health Premium	▶ +		69
Add lines 68 and 69								
Enter the result on line 428 of your return					<b>Ontario tax</b>	=		70