



Attach a copy of this form to your return to claim your Ontario credits. The instructions on lines 8, 16 and 18 are different depending on your age on December 31, 2004.

For details about these credits, see pages 6 to 12 in the forms book.

If you have a spouse or common-law partner, special rules may apply. See page 6 in the forms book for details. See also the "Involuntary separation" information below.

Enter your net income from line 236 of your return			1
Enter your spouse or common-law partner's net income from page 1 of your return	+		2
Add lines 1 and 2	=		3
<b>Income for Ontario credits</b>			

#### Involuntary separation

If, on December 31, 2004, you and your spouse or common-law partner occupied separate principal residences in Ontario for medical, educational, or business reasons, **leave line 2 blank** and enter his or her address in the area beside box 6089.

6089

## Ontario property and sales tax credits

### Property tax credit

Rent paid in Ontario in 2004	6110	×	20% =		4
Property tax paid in Ontario in 2004	6112	+			5
Student residence claim \$25	6114	+			6
Add lines 4, 5, and 6	Occupancy cost 6116	=			7

**If under age 65:** Enter the amount from line 7 or \$250, whichever is **less**

**If age 65 or older:** Enter the amount from line 7 or \$625, whichever is **less**

Amount from line 7		×	10% =		8
Add lines 8 and 9		+			9
Complete the <b>Declaration for the property tax credit</b> box below		=			10
<b>Property tax credit</b>					

### Sales tax credit

Basic sales tax credit	claim \$100	6033			11
Additional credit for spouse or common-law partner	claim \$100	6035	+		12
Number of dependent children born in 1986 or later	6099	×	\$50 =		13
Add lines 11, 12, and 13	Sales tax credit		=		14
Add lines 10 and 14					15

### Enter your income for Ontario credits

<b>If under age 65:</b> (Line 3		minus \$4,000) × 2% (if negative, enter "0")			
<b>If age 65 or older:</b> (Line 3		minus \$22,000) × 4% (if negative, enter "0")			
Line 15 minus line 16 (if negative, enter "0")					

**If under age 65:** Enter the amount from line 17 or \$1,000, whichever is **less**

**If age 65 or older:** Enter the amount from line 17 or \$1,125, whichever is **less**

Enter the amount from line 18 on line 479 of your return unless you are claiming other Ontario tax credits on the back of this form

**Ontario property and sales tax credits**

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### Declaration for the property tax credit (If you need more space, attach a separate sheet of paper.)

I declare the following information about my principal residences in Ontario during 2004:

Address	Number of months resident in 2004	Rent paid in 2004	Property tax paid in 2004	Name of landlord or municipality to whom payment was made

Enter your Ontario property and sales tax credits from line 18 on the front of this form 18

## Ontario political contribution tax credit

Ontario political contributions made in 2004 6310 19  
Enter the credit amount calculated in the forms book  
(maximum \$1,120) **Ontario political contribution tax credit** + 20

## Ontario home ownership savings plan (OHOSP) tax credit

### OHOSP qualifying income:

If you lived with your spouse or common-law partner on December 31, 2004, or you claimed an amount for an eligible dependant on line 5816 of Form ON428, enter one-half of the amount from line 3. Otherwise, enter the amount from line 3.

6315 21  
Enter contributions to your plan in 2004 (maximum \$2,000) 6236 22  
Contributions to your spouse or common-law partner's plan in 2004 (max. \$2,000) 6237 + 23  
Total contributions: Add lines 22 and 23 = 24  
Look up the amount from line 21 in the table on page 12 in the forms book and enter the tax credit factor here x 25  
Multiply line 24 by line 25 = ▶ + 26  
**Attach the T1C-OHOSP receipt** **OHOSP tax credit**

## Ontario focused flow-through share tax credit

Enter the total expenses reported on Form T1221 6266 x 5% = + 27  
Add lines 18, 20, 26, and 27. **If you are claiming Ontario tax credits for self-employed individuals, complete the next section. Otherwise, enter the amount from line 28 on line 479 of your return.** = 28

## Ontario tax credits for self-employed individuals

For details, see pages 9 to 11 in the forms book.

Number of eligible apprentices your business or partnership hired under the Ontario apprenticeship training tax credit program 6324

Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program 6325

Number of eligible post-secondary graduates your business or partnership hired under the Ontario graduate transitions tax credit program 6328

Number of eligible individuals with a disability your business or partnership incurred an expense for under the Ontario workplace accessibility tax credit program 6329

Are you claiming one or more of these tax credits as a member of a partnership? 6326 1 ☐ Yes 2 ☐ No

If yes, enter the first nine digits of your Business Number. 6327

### Ontario apprenticeship training tax credit

See page 9 in the forms book 6322 + •29

### Ontario co-operative education tax credit

See page 9 in the forms book 6320 + •30

### Ontario graduate transitions tax credit

See page 10 in the forms book 6321 + •31

### Ontario workplace child care tax credit

Qualifying expenditures 6332 x 5% = + 32

### Ontario workplace accessibility tax credit

Eligible expenditures 6334 x 15% = + 33

### Ontario educational technology tax credit

Eligible donations and price discounts 6330 x 5% = + 34

### Ontario school bus safety tax credit

Qualifying expenditures 6331 x 5% = + 35

Add lines 28 to 35. Enter the result on line 479 of your return. **Ontario credits** = 36