



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**

If line 1 is \$33,375 or less		If line 1 is more than \$33,375, but not more than \$66,752		If line 1 is more than \$66,752	
2		2		2	
3	0 00	3	33,375 00	3	66,752 00
4	=	4	=	4	=
5	x 6.05%	5	x 9.15%	5	x 11.16%
6	=	6	=	6	=
7	+ 0 00	7	+ 2,019 00	7	+ 5,073 00
8	=	8	=	8	=
Go to Step 2		Go to Step 2		Go to Step 2	

## 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.

For internal use only		5605		
Basic personal amount	claim \$8,044	5804		9
Age amount (if born in 1939 or earlier)	(use provincial worksheet)	5808	+	10
Spouse or common-law partner amount				
Base amount	7,513 00			
Minus: his or her net income from page 1 of your return	=			
Result: (if negative, enter "0")	=	(maximum \$6,830)	▶ 5812	+
Amount for an eligible dependant	(use provincial worksheet)	5816	+	12
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820	+	13
Canada Pension Plan or Quebec Pension Plan contributions:				
(amount from line 308 of your federal Schedule 1)	5824	+		• 14
(amount from line 310 of your federal Schedule 1)	5828	+		• 15
Employment Insurance premiums (amount from line 312 of your federal Schedule 1)	5832	+		• 16
Pension income amount (use provincial worksheet)	5836	+		17
Caregiver amount (use provincial worksheet)	5840	+		18
Disability amount (see line 5844 on page 2 of the forms book)	5844	+		19
Disability amount transferred from a dependant (use provincial worksheet)	5848	+		20
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	5852	+		21
Your tuition and education amounts [attach Schedule ON(S11)]	5856	+		22
Tuition and education amounts transferred from a child	5860	+		23
Amounts transferred from your spouse or common-law partner [attach Schedule ON(S2)]	5864	+		24
Medical expenses (see line 5868 in the forms book)	5868			25
Enter \$1,821 or 3% of line 236, whichever is less	=			26
Line 25 minus line 26 (if negative, enter "0")	=			27
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	5872	+		28
Add lines 27 and 28	5876	=	▶	+
Add lines 9 through 24, and line 29	5880	=	▶	
Non-refundable tax credit rate		x	6.05%	31
Multiply line 30 by line 31	5884	=		32
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	x 6.05% =			33
Amount from line 347 of your federal Schedule 9	x 11.16% =	+		34
Add lines 33 and 34	5896	=	▶	+
Add lines 32 and 35				36
		<b>Ontario non-refundable tax credits</b>		6150

Complete Steps 3 to 6 and also Step 7 (Ontario Health Premium) on the back ➔

### 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					67
<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				Ontario tax	=		70