

Complete this form and **attach a copy** of it to your return. For details, see the *Provincial Worksheet* and 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.

(If this amount is more than \$20,000, you **must** complete **Step 7, Ontario Health Premium**)

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 \$34,010 or less	If line 1 is more than \$34,010, but not more than \$68,020	If line 1 is more than \$68,020
2			
3	0 00	34,010 00	68,020 00
4			
5	6.05%	9.15%	11.16%
6			
7	0 00	2,058 00	5,170 00
8			

Go to Step 2

Step 2 – Ontario non-refundable tax credits

For internal use only		5605		
Basic personal amount	claim \$8,196	5804		9
Age amount (if born in 1940 or earlier)	(use provincial worksheet)	5808	+	10
Spouse or common-law partner amount				
Base amount	7,656 00			
Minus: his or her net income from page 1 of your return	-			
Result: (if negative, enter "0")	=	(maximum \$6,960)	▶ 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
Adoption expenses	(amount from line 313 of your federal Schedule 1)	5833	+	17
Pension income amount	(use provincial worksheet)	5836	+	18
Caregiver amount	(use provincial worksheet)	5840	+	19
Disability amount	(see line 5844 on page 2 of the forms book)	5844	+	20
Disability amount transferred from a dependant	(use provincial worksheet)	5848	+	21
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852	+	22
Your tuition and education amounts	[attach Schedule ON(S11)]	5856	+	23
Tuition and education amounts transferred from a child		5860	+	24
Amounts transferred from your spouse or common-law partner	[attach Schedule ON(S2)]	5864	+	25
Medical expenses	(see line 5868 in the forms book)	5868		26
Enter \$1,856 or 3% of line 236, whichever is less				27
Line 26 minus line 27 (if negative, enter "0")				28
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>		5872	+	29
Add lines 28 and 29		5876	=	▶ 30
Add lines 9 through 25, and line 30		5880	=	▶ 31
Non-refundable tax credit rate			×	6.05% 32
Multiply line 31 by line 32			=	5884 33
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	× 6.05% =			34
Amount from line 347 of your federal Schedule 9	× 11.16% =		+	35
Add lines 34 and 35		5896	=	▶ + 36
Add lines 33 and 36			=	Ontario non-refundable tax credits 6150 37

Go to Step 3 on the back →

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 8					38
Enter your Ontario tax on split income from Form T1206	6151	+			• 39
Add lines 38 and 39		=			40
Enter your Ontario non-refundable tax credits from line 37				41	
Ontario dividend tax credit:					
Amount from line 120 on your return		× 5.13% =	6152	+	• 42
Ontario overseas employment tax credit:					
Amount from line 426 on federal Schedule 1		× 38.5% =	6153	+	• 43
Ontario minimum tax carryover from Form T1219-ON			6154	+	• 44
Add lines 41 through 44		=			▶ 45
Line 40 minus line 45 (if negative, enter "0")					46
Ontario additional tax for minimum tax purposes:					
Amount from line 95 of Form T691		× 40.33% =		+	47
Add lines 46 and 47		=			48
Ontario surtax					
(Line 48 minus \$3,929) × 20% (if negative, enter "0")					49
(Line 48 minus \$4,957) × 36% (if negative, enter "0")				+	50
Add lines 49 and 50		=			▶ 51
Add lines 48 and 51		=			52

Go to Step 4

Step 4 – Ontario tax reduction

Basic reduction			190	00	53
If you had a spouse or common-law partner on December 31, 2005, only the individual with the higher net income can claim the reductions on lines 54 and 55.					
Reduction for dependent children born in 1987 or later					
Number of dependent children	6269	× \$350 =		+	54
Reduction for disabled or infirm dependants (see line 55 on page 4 of the forms book)					
Number of disabled or infirm dependants	6097	× \$350 =		+	55
Add lines 53, 54, and 55		=			56
If line 56 is equal to or more than line 52, and you are not claiming the credits in Step 5 and Step 6, enter "0" on line 69 and go to Step 7 . Otherwise, continue on line 57.					
Enter the amount from line 56		× 2 =			57
Enter the amount from line 52				-	58
Line 57 minus line 58 (if negative, enter "0")				=	▶ 59
Total Ontario tax reduction claimed					60
Line 52 minus line 59 (if negative, enter "0")				=	

Go to Step 5

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036					61
Line 60 minus line 61		=			62

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		• 63
Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF					
Tax Credit Certificate(s) B		× 5% = (max. \$250)	6276	+	• 64
Credit amount from boxes 09 and 11 of EO Tax Credit Certificate(s) (maximum \$4,150)	6280				• 65
Unused employee ownership (EO) tax credits from the previous five years		+			66
Add lines 65 and 66		=			▶ 67
Add lines 63, 64, and 67				+	68
LSIF and EO tax credits		=			▶ 69
Line 62 minus line 68 (if negative, enter "0")				=	

Go to Step 7

Step 7 – Ontario Health Premium

Enter the amount calculated for Step 7 on the <i>Provincial Worksheet</i>					
				2005 Ontario Health Premium	▶ 70
Add lines 69 and 70					
Enter the result on line 428 of your return				Ontario tax	= 71