



2025 Ontario energy and property tax credit (OEPTC) - Calculation sheet for single seniors who share the care of all their children

Use this calculation if you were **64 years of age or older** and single on December 31, 2024, and you share the care of **all** your children who are under the age of 18 on the first day of the payment month.

You may have to use a different calculation sheet for a particular month if the care of any of your children changes.

Occupancy cost

Rent paid in Ontario for 2024	$\times 20\% =$	1 \$	<hr/>
Property tax paid in Ontario for 2024		2 \$	<hr/>
If you lived in a student residence, enter \$25.00		3 \$	<hr/>
Add lines 1, 2 and 3	4 \$		<hr/>

Energy component

Amount paid for a public or non-profit long-term care home in Ontario for 2024	$\times 20\% =$	5 \$	<hr/>
Amount paid for home energy costs on a reserve in Ontario for 2024		6 \$	<hr/>
Amount from line 4 above		7 \$	<hr/>
Add lines 5, 6 and 7		8 \$	<hr/>
Enter amount from line 3 above		9 \$	<hr/>
Line 8 minus line 9		10 \$	<hr/>
Enter the amount from line 10 or \$285.00, whichever is less	11 \$		<hr/>

Property tax component

Enter amount from line 4 above	$\times 10\% =$	12 \$	<hr/>
Enter the amount from line 12 or \$570.00, whichever is less		13 \$	<hr/>
Add amount		14 \$	+ 606.00
Add lines 13 and 14		15 \$	<hr/>
Enter amount from line 4 above or line 15, whichever is less	16 \$		<hr/>

Energy and property tax credit

Add lines 11 and 16	17 \$	<hr/>
Enter your adjusted family net income for 2024	18 \$	<hr/>
Subtract amount	19 \$	<u>– 35,632.00</u> <hr/>
Line 18 minus line 19 (if negative, enter "0")	20 \$	<hr/>
Multiply line 20 by 2%	21 \$	<hr/>
Line 17 minus line 21 (if negative, enter "0")	22 \$	<hr/>
Line 22 divided by 2	23 \$	<hr/>
Enter your adjusted family net income for 2024	24 \$	<hr/>
Subtract amount	25 \$	<u>– 42,758.00</u> <hr/>
Line 24 minus line 25 (if negative, enter "0")	26 \$	<hr/>
Multiply line 26 by 2%	27 \$	<hr/>
Line 17 minus line 27	28 \$	<hr/>
Line 28 divided by 2	29 \$	<hr/>
Add lines 23 and 29	30 \$	<hr/>

Annual Ontario energy and property tax credit

If you will receive or have received a 2025 Ontario senior homeowners' property tax grant (OSHPTG), complete lines 31 to 37. Otherwise enter "0" at line 37 and continue on line 38 below.

Enter the amount from line 30 above	31 \$	<hr/>
Enter the amount of your 2025 OSHPTG	32 \$	<hr/>
Add lines 31 and 32	33 \$	<hr/>
Enter your energy component from line 11 above	34 \$	<hr/>
Line 33 minus line 34 (if negative, enter "0")	35 \$	<hr/>
Enter your occupancy cost from line 4 above	36 \$	<hr/>
Line 35 minus line 36 (if negative, enter "0")	37 \$	<hr/>

Annual Ontario energy and property tax credit

Line 30 minus line 37 (if negative, enter "0")

38 \$

Monthly OEPTC (line 38 divided by 12)

39 \$

If your annual OEPTC amount plus, if applicable, your annual Ontario sales tax credit and Northern Ontario energy credit is:

- \$2.00 or less, no payment will be issued.
- from \$2.01 to \$10.00, you will receive one payment of \$10.00.
- \$360.00 or less, you will receive it in one payment instead of monthly.

The first monthly 2025 Ontario trillium benefit payment, which includes any OEPTC entitlement, will be issued on July 10, 2025.

However, if you made a choice on your 2024 return to [wait to receive](#) your 2025 OTB entitlement, it will be issued on June 10, 2026.