



# 2026 Ontario energy and property tax credit (OEPTC) - Calculation sheet for married or common-law seniors who have or do not have children

Use this calculation if you had a spouse or a common-law partner and either of you were **64 years of age or older** on December 31, 2025. This calculation applies whether you have children or not.

## Note

If only one of you is 64 years of age or older on December 31, 2025, that spouse or common-law partner **has** to apply for the credit for your household.

## Occupancy cost

Rent paid in Ontario for 2025	_____	× 20% =	1 \$	_____
Property tax paid in Ontario for 2025			2 \$	_____
If you lived in a student residence, enter \$25.00			3 \$	_____
<b>Add lines 1, 2 and 3</b>			<b>4 \$</b>	=====

## Energy component

Amount paid for a public or non-profit long-term care home in Ontario for 2025	_____	× 20% =	5 \$	_____
Amount paid for home energy costs on a reserve in Ontario for 2025			6 \$	_____
Amount from line 4 above			7 \$	_____
Add lines 5, 6 and 7			8 \$	_____
Enter amount from line 3 above			9 \$	_____
Line 8 minus line 9			10 \$	_____
<b>Enter the amount from line 10 or \$290.00, whichever is less</b>			<b>11 \$</b>	=====

## Property tax component

Enter amount from line 4 above	_____	× 10% =	12 \$	_____
Enter the amount from line 12 or \$581.00, whichever is less			13 \$	_____
Add amount			14 \$	+ 617.00 =====
Add lines 13 and 14			15 \$	_____
<b>Enter amount from line 4 above or line 15, whichever is less</b>			<b>16 \$</b>	=====

## Energy and property tax credit

Add lines 11 and 16		17 \$	<hr/>
Enter your adjusted family net income for 2025	18 \$		<hr/>
Subtract amount	19 \$	- 43,571.00	<hr/> <hr/>
Line 18 minus line 19 (if negative, enter "0")	20 \$		<hr/>
Multiply line 20 by 2%		21 \$	<hr/>
<b>Line 17 minus line 21 (if negative, enter "0")</b>		<b>22 \$</b>	<hr/> <hr/>

## Annual Ontario energy and property tax credit

**If you will receive or have received a 2026 Ontario senior homeowners' property tax grant (OSHPTG), complete lines 23 to 29. Otherwise enter "0" at line 29 and continue on line 30 below.**

Enter the amount from line 22 above	23 \$		<hr/>
Enter the amount of your 2026 OSHPTG	24 \$		<hr/>
Add lines 23 and 24	25 \$		<hr/>
Enter your energy component from line 11 above	26 \$		<hr/>
Line 25 minus line 26 (if negative, enter "0")	27 \$		<hr/>
Enter your occupancy cost from line 4 above	28 \$		<hr/>
Line 27 minus line 28 (if negative, enter "0")		29 \$	<hr/>
<b>Annual Ontario energy and property tax credit</b> Line 22 minus line 29 (if negative, enter "0")		<b>30 \$</b>	<hr/> <hr/>
Monthly OEPTC (line 30 divided by 12)		31 \$	<hr/>

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 2026 Ontario trillium benefit payment, which includes any OEPTC entitlement, will be issued on July 10, 2026.

However, if you made a choice on your 2025 return to [wait to receive](#) your 2026 OTB entitlement, it will be issued on June 10, 2027.