



# 2026 Ontario energy and property tax credit (OEPTC) - Calculation sheet for single seniors who have the sole care of at least one child

Use this calculation if you were **64 years of age or older** and single on December 31, 2025, and you have the sole care of at least one child who is 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 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>	<u>_____</u>

## 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>	<u>_____</u>

## 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 \$	<u>+ 617.00</u>
Add lines 13 and 14			15 \$	_____
<b>Enter amount from line 4 above or line 15, whichever is less</b>			<b>16 \$</b>	<u>_____</u>

## Energy and property tax credit

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

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

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.