

Use this worksheet to calculate the amounts to enter on your Form ON428, Ontario Tax.
Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$38,463 or less**, enter \$5,166 on line 58080 of your Form ON428
- **more than \$38,463 but not more than \$72,903**, complete the calculation below
- **more than \$72,903**, enter "0" on line 58080 of your Form ON428

Maximum amount			5,166 00	1
Amount from line 23600 of your return				2
Income threshold	-	38,463 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=		-	6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 58080 of your Form ON428.

Line 58185 – Ontario caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3
Base amount	22,051 00	22,051 00	22,051 00
Dependant's net income from line 23600 of their return	-	-	-
Line 1 minus line 2 (if negative, enter "0") (maximum \$4,987 per dependant)	=	=	=
Amount claimed for this dependant on line 58160 of your Form ON428, if any	-	-	-
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).	=	=	=

Enter the total on line 58185 of your Form ON428.

Line 58440 – Disability amount (for self)

Complete the following calculation if you were **under 18 years of age** on December 31, 2019:

Base amount			8,549 00	1
Maximum amount			4,987 00	2
Total child care and attendant care expenses for you claimed by you or another person				3
Threshold for child and attendant care expenses	-	2,920 00		4
Line 3 minus line 4 (if negative, enter "0")	=		-	5
Line 2 minus line 5 (if negative, enter "0")	=		+	6
Add lines 1 and 6.			(maximum \$13,536)	7

Enter this amount on line 58440 of your Form ON428.

Worksheet ON428 (continued)

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. Contact the Canada Revenue Agency to find out how much you can claim.

Base amount				8,549 00	1
If the dependant was under 18 years of age on December 31, 2019, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.					
Maximum amount				4,987 00	2
Total child care and attendant care expenses for this dependant claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,920 00			4
Line 3 minus line 4 (if negative, enter "0")	=			-	5
Line 2 minus line 5 (if negative, enter "0")				=	6
Add lines 1 and 6.				(maximum \$13,536)	7
Total of amounts your dependant can claim on lines 9 to 16 of their Form ON428.				+	8
Add lines 7 and 8.				=	9
Dependant's taxable income from line 26000 of their return				-	10
Line 9 minus line 10 (if negative, enter "0")				=	11
Allowed amount for this dependant: Amount from line 7 or line 11, whichever is less					12

Enter on line 58480 of your Form ON428 the total of allowable amounts claimed for **all** dependants.

Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3
Medical expenses for other dependant			
Enter whichever is less: \$2,395 or 3% of the dependant's net income from line 23600 of their return.	-	-	-
Line 1 minus line 2 (if negative, enter "0") (maximum \$12,910 per dependant)	=	=	=
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).			

Enter the total on line 58729 of your Form ON428.

Worksheet ON428 (continued)

Line 61520 – Ontario dividend tax credit

Calculate the amount to enter on line 61520 of your Form ON428 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return	_____			×	10%	=	<input type="text"/>	<input type="text"/>
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Enter this amount on line 61520 of your Form ON428.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return	_____									
Amount from line 12010 of your return	_____			×	3.2863%	=	<input type="text"/>	<input type="text"/>	3	
Line 1 minus line 2	_____			×	10%	=	<input type="text"/>	<input type="text"/>	5	
Add lines 3 and 5.								<input type="text"/>	<input type="text"/>	6

Enter this amount on line 61520 of your Form ON428.

Line 64 – Additional tax for minimum tax purposes

Complete this calculation if you entered an amount on line 98 of your Form T691.

Ontario basic additional tax

Line 98 of your Form T691	_____			×	33.67%	=	<input type="text"/>	<input type="text"/>	1
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Ontario surtax on additional tax

Amount from line 1 above	_____						<input type="text"/>	<input type="text"/>	2	
Amount from line 57 of your Form ON428	_____			+			<input type="text"/>	<input type="text"/>	3	
Add lines 2 and 3.								<input type="text"/>	<input type="text"/>	4

Complete lines 5 to 10 if the amount on line 4 **is more than \$4,740**.

Otherwise, enter the amount from line 1 on line 64 of your Form ON428.

(Line 4 _____ - \$4,740) × 20% (if negative, enter "0") =	_____						<input type="text"/>	<input type="text"/>	5	
(Line 4 _____ - \$6,067) × 36% (if negative, enter "0") =	_____			+			<input type="text"/>	<input type="text"/>	6	
Add lines 5 and 6.								<input type="text"/>	<input type="text"/>	7
Amount from line 60 of your Form ON428	_____			-			<input type="text"/>	<input type="text"/>	8	
Line 7 minus line 8	_____			=			<input type="text"/>	<input type="text"/>	9	
Add lines 1 and 9.								<input type="text"/>	<input type="text"/>	10

Enter this amount on line 64 of your Form ON428.