

## Worksheet ON428

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 on page 2 [below]
- **more than \$72,903**, enter "0" on line 58080 of your Form ON428

Maximum amount

5,166	00	1
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Amount from line 23600 of your return

Income threshold

Line 2 minus line 3 (if negative, enter "0")

Applicable rate

Multiply line 4 by line 5.

		2
-	38,483 00	3
=		4
x	15%	5
=		



Line 1 minus line 6 (if negative, enter "0")

-		6
=		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 ▼	
Base amount	22,051   00	1	22,051   00	1
Dependant's net income from line 23600 of their return	–	2	–	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,987 per dependant)</b>	=	3	=	3
Amount claimed for this dependant on line 58160 of your Form ON428, if any	–	4	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5



### Dependant 3



Base amount

22,051	00	1
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Dependant's net income from line 23600 of their return

-		2
---	--	---

Line 1 minus line 2  
(if negative, enter "0")  
**(maximum \$4,987  
per dependant)**

=		3
---	--	---

Amount claimed for this dependant on line 58160 of your Form ON428, if any

-		4
---	--	---

Allowable amount for this dependant: line 3 minus line 4  
(if negative, enter "0")

=		5
---	--	---

Add the amounts from line 5 for columns 1, 2, and 3  
(and others, if any).

		6
--	--	---

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 by another person			3
Threshold for child and attendant care expenses	– 2,920	00	4
Line 3 minus line 4 (if negative, enter "0")	=		↓
Line 2 minus line 5 (if negative, enter "0")	–		5
	=		↓
Add lines 1 and 6.	+		6
	=		7

**(maximum \$13,536)**

Enter this amount on line 58440 of your Form ON428.

## 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

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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

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Total child care and attendant care expenses for this dependant claimed by you or another person   3

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Threshold for child and attendant care expenses – 2,920 00 4

---

Line 3 minus line 4 (if negative, enter "0")

=	
---	--



Line 2 minus line 5 (if negative, enter "0")

-	
---	--

5

=	
---	--



Add lines 1 and 6.

**(maximum \$13,536)**

+	
---	--

6

=	
---	--

7

Total of amounts your dependant can claim on lines 9 to 16 of their Form ON428

+	
---	--

8

=	
---	--

9

Add lines 7 and 8.

Dependant's taxable income from line 26000 of their return

-	
---	--

10

Line 9 minus line 10 (if negative, enter "0").

=	
---	--

11

Allowable amount for this dependant:

Amount from line 7 or line 11, **whichever is less**

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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 ▼	▶				
Medical expenses for other dependant	<table border="1" style="width: 100px; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%;"></td> </tr> </table>			<table border="1" style="width: 100px; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%;"></td> </tr> </table>			1
Enter <b>whichever is less:</b> \$2,395 or 3% of the dependant's net income from line 23600 of their return.	<table border="1" style="width: 100px; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">-</td> <td style="width: 20%;"></td> </tr> </table>	-		<table border="1" style="width: 100px; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">-</td> <td style="width: 20%;"></td> </tr> </table>	-		2
-							
-							
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$12,910 per dependant)</b>	<table border="1" style="width: 100px; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">=</td> <td style="width: 20%;"></td> </tr> </table>	=		<table border="1" style="width: 100px; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">=</td> <td style="width: 20%;"></td> </tr> </table>	=		3
=							
=							



**Dependant 3**



Medical expenses  
for other dependant

		<b>1</b>
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Enter **whichever is less:**  
\$2,395 or 3%  
of the dependant's  
net income from  
line 23600 of  
their return.

-		<b>2</b>
---	--	----------

Line 1 minus line 2  
(if negative, enter "0")  
**(maximum \$12,910  
per dependant)**

=		<b>3</b>
---	--	----------

Add the amounts  
from line 3 for  
columns 1, 2, and 3  
(and others, if any).

		<b>4</b>
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Enter the total on line 58729 of your Form ON428.

## Line 61520 – Ontario dividend tax credit

Calculate the amount to enter on line 61520 of 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 

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 × 10% = 

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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	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>			1						
Amount from Line 12010 of your return	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 80%; text-align: center;">–</td><td style="width: 20%;"></td></tr></table>	–		2	× 3.2863%	=	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>			3
–										
Line 1 minus line 2	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 80%; text-align: center;">=</td><td style="width: 20%;"></td></tr></table>	=		4	× 10%	=	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 80%; text-align: center;">+</td><td style="width: 20%;"></td></tr></table>	+		5
=										
+										
Add lines 3 and 5	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 80%; text-align: center;">=</td><td style="width: 20%;"></td></tr></table>	=					<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>			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 

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 $\times 33.67\% =$ 

--	--

**1**

### Ontario surtax on additional tax

Amount from line 1 above 

--	--

**2**

Amount from line 57 of your  
Form ON428 

+	
---	--

**3**

Add lines 2 and 3. 

=	
---	--

**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 

--	--

 minus \$4,740) × 20%  
(if negative, enter "0") = 

--	--

**5**

(Line 4 

--	--

 minus \$6,067) × 36%  
(if negative, enter "0") = 

+	
---	--

**6**

Add lines 5 and 6.

Amount from line 60 of your Form ON428

Line 7 minus line 8

=		<b>7</b>
-		<b>8</b>
=		<b>8</b>



Add lines 1 and 9.

+		<b>9</b>
=		<b>10</b>

Enter this amount on line 64 of your Form ON428.