



2023 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, 2022. 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, 2022, that spouse or common-law partner **has** to apply for the credit for your household.

Occupancy cost

Rent paid in Ontario for 2022	_____	× 20% =	1 \$	_____
Property tax paid in Ontario for 2022	_____		2 \$	_____
If you lived in a student residence, enter \$25.00	_____		3 \$	_____
Add lines 1, 2 and 3	_____		4 \$	_____

Energy component

Amount paid for a public or non-profit long-term care home in Ontario for 2022	_____	× 20% =	5 \$	_____
Amount paid for home energy costs on a reserve in Ontario for 2022	_____		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 \$	_____
Enter the amount from line 10 or \$265.00, whichever is less	_____		11 \$	_____

Property tax component

Enter amount from line 4 above	_____	× 10% =	12 \$	_____
Enter the amount from line 12 or \$531.00, whichever is less	_____		13 \$	_____
Add amount	_____		14 \$	+ 564.00
Add lines 13 and 14	_____		15 \$	_____

Enter amount from line 4 above or line 15, whichever is less

16 \$ _____

Energy and property tax credit

Add lines 11 and 16

17 \$ _____

Enter your adjusted family net income
for 2022

18 \$ _____

Subtract amount

19 \$ _____
– 39,803.00

Line 18 minus line 19 (if negative,
enter "0")

20 \$ _____

Multiply line 20 by 2%

21 \$ _____

Line 17 minus line 21 (if negative, enter "0")

22 \$ _____

Annual Ontario energy and property tax credit

**If you will receive or have received a 2023 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 2023
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 \$ _____

Annual Ontario energy and property tax credit

Line 22 minus line 29 (if negative, enter "0")

30 \$ _____

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 2023 Ontario trillium benefit payment, which includes any OEPTC entitlement, will be issued on July 10, 2023.

However, if you made a choice on your 2022 return to [wait to receive](#) your 2023 OTB entitlement, it will be issued on June 10, 2024.