

**Ontario****Ontario Tax****ON428**

T1 General - 2009

Complete this form and **attach a copy** of it to your return. For details, see the forms book.**Step 1 - Ontario non-refundable tax credits**

	For internal use only	<b>5605</b>			
Basic personal amount	claim \$8,881	<b>5804</b>	8881.00		1
Age amount (if born in 1944 or earlier) (use provincial worksheet) (maximum \$4,336)		<b>5808</b>	+		2
Spouse or common-law partner amount					
Base amount	8,295.00				
<b>Minus:</b> his or her net income from page 1 of your return	- 9000.00				
<b>Result:</b> (if negative, enter "0")	=	(maximum \$7,541) ▶	<b>5812</b>	+	3
Amount for an eligible dependant (use provincial worksheet)		<b>5816</b>	+		4
Amount for infirm dependants age 18 or older (use provincial worksheet)		<b>5820</b>	+		5
Canada Pension Plan or Quebec Pension Plan contributions:					
(amount from line 308 of your federal Schedule 1)		<b>5824</b>	+	697.95	6
(amount from line 310 of your federal Schedule 1)		<b>5828</b>	+		7
Employment Insurance premiums (amount from line 312 of your federal Schedule 1)		<b>5832</b>	+	304.48	8
Adoption expenses (see line 5833 in the forms book)		<b>5833</b>	+		9
Pension income amount (maximum \$1,228) (see line 5836 in the forms book)		<b>5836</b>	+		10
Caregiver amount (use provincial worksheet)		<b>5840</b>	+		11
Disability amount (for self) (see line 5844 in the forms book)		<b>5844</b>	+		12
Disability amount transferred from a dependant (use provincial worksheet)		<b>5848</b>	+		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		<b>5852</b>	+		14
Your tuition and education amounts [attach Schedule ON(S11)]		<b>5856</b>	+		15
Tuition and education amounts transferred from a child		<b>5860</b>	+		16
Amounts transferred from your spouse or common-law partner [attach Schedule ON(S2)]		<b>5864</b>	+		17
Medical expenses (see line 5868 in the forms book)	<b>5868</b>			18	
Enter \$2,010 or 3% of net income from line 236 of your return, whichever is less	- 357.00			19	
Line 18 minus line 19 (if negative, enter "0")	=			20	
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	<b>5872</b>	-		21	
Add lines 20 and 21	<b>5876</b>	=	▶	+	22
Add lines 1 through 17 and line 22	<b>5880</b>	=	9883.43	▶	23
Non-refundable tax credit rate			x	6.05%	24
Multiply line 23 by line 24	<b>5884</b>	=	597.95		25
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		x 6.05% =			26
Amount from line 347 of your federal Schedule 9		x 11.16% =	+		27
Add lines 26 and 27	<b>5896</b>	=	▶	+	28
Add lines 25 and 28					
Enter this amount on line 41					
<b>Ontario non-refundable tax credits</b>	<b>6150</b>	=	597.95		29

Go to Step 2 on the next page ➡

**Step 2 - Ontario tax on taxable income**Enter your **taxable income** from line 260 of your returnIf this amount is more than \$20,000, you **must** complete **Step 7, Ontario Health Premium.****11900.00 30**Use the amount on line 30 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 30 in the applicable column

Line 31 minus line 32 (cannot be negative)

Multiply line 33 by line 34

**Ontario tax on taxable income**

Add lines 35 and 36

If line 30 is \$36,848 or less		If line 30 is more than \$36,848, but not more than \$73,698		If line 30 is more than \$73,698	
<b>11900.00</b>	<b>31</b>		<b>31</b>	-	<b>31</b>
-	<b>0.00</b>	<b>32</b>	-	<b>36,848.00</b>	<b>32</b>
=	<b>11900.00</b>	<b>33</b>	=	<b>73,698.00</b>	<b>33</b>
x	<b>6.05%</b>	<b>34</b>	x	<b>9.15%</b>	<b>34</b>
=	<b>719.95</b>	<b>35</b>	=		<b>35</b>
+	<b>0.00</b>	<b>36</b>	+	<b>2,229.00</b>	<b>36</b>
=	<b>719.95</b>	<b>37</b>	=		<b>37</b>
Go to Step 3		Go to Step 3		Go to Step 3	

**Step 3 - Ontario tax**

Enter your Ontario tax on taxable income from line 37

Enter your Ontario tax on split income from Form T1206

Add lines 38 and 39

Enter your Ontario non-refundable tax credits from line 29

Ontario dividend tax credit

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 of federal Schedule 1

Ontario minimum tax carryover:

Amount from line 427 of the federal Schedule 1

Add lines 41 through 44

Line 40 minus line 45 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

Add lines 46 and 47

**Ontario surtax**(Line 48 **122.00** minus \$4,257) x 20% (if negative, enter "0")(Line 48 **122.00** minus \$5,370) x 36% (if negative, enter "0")

Add lines 49 and 50

Add lines 48 and 51

If you are **not** claiming the Ontario tax reduction and the credits in Step 5 and 6,  
enter the amount from line 52 on line 67 and **complete Step 7.** Otherwise, continue below.

**Step 4 - Ontario tax reduction**

Basic reduction

If you had a spouse or common-law partner on December 31, 2009, **only** the individual with the **higher net income** can claim the amounts on lines 54 and 55.

Reduction for dependent children born in 1991 or later

Number of dependent children **6269** **3** x \$379 =

Reduction for disabled or infirm dependants (see line 55 in the forms book)

Number of disabled or infirm dependants **6097** x \$379 =

Add lines 53, 54, and 55

Enter the amount from line 56

Enter the amount from line 52

Line 57 minus line 58 (if negative, enter "0")

Line 52 minus line 59 (if negative, enter "0")

**Ontario tax reduction claimed**

	<b>20500</b>	<b>53</b>
+	<b>1137.00</b>	<b>54</b>
+		<b>55</b>
=	<b>1342.00</b>	<b>56</b>
	<b>2684.00</b>	<b>57</b>
-	<b>122.00</b>	<b>58</b>
=	<b>2562.00</b>	<b>59</b>
		<b>60</b>

Go to Step 5 on the next page ➡

Enter the amount from line 60 on the previous page

0061

Step 5 - Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036

Line 60 minus line 61

-62

=63

Go to Step 6

Step 6 - Ontario labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes 02 and 04 of LSIF tax credit certificate(s) A x 15% =(max. \$1125) 6275 64

Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF tax credit certificate(s) B x 5% = (max. \$ 375) 6276 + 65

Add lines 64 and 65 LSIF tax credit = 66

Line 63 minus line 66 (if negative, enter "0"). 0067

Go to Step 7

Step 7 - Ontario Health Premium

1f your taxable income (from line 30) is not more than \$20,000, enter "0".

Otherwise, enter the amount calculated in the chart below

Add lines 67 and 68

Enter the result on line 428 of your return.

Ontario Health Premium 68

Ontario tax = 0069

Ontario Health Premium Chart

Enter your taxable income from line 30 11900.001

Use the amount on line 1 to find the row that applies to you.

● If there is an Ontario Health Premium amount in your row, enter that amount on line 68 above.

● Otherwise, you have to complete the calculation in your row.

Enter your taxable income in the first box, complete the calculation, and enter the result on line 68 above.

Taxable Income	Ontario Health Premium
not more than \$20,000	\$0
more than \$20,000, but not more than \$25,000	<div><div></div> - \$20,000 = <div></div> x 6% = <div></div></div>
more than \$25,000, but not more than \$35,000	\$300
more than \$36,000, but not more than \$38,500	<div><div></div> - \$36,000 = <div></div> x 6%= <div></div> + \$300= <div></div></div>
more than \$38,500, but not more than \$48,000	\$450
more than \$48,000, but not more than \$48,600	<div><div></div> - \$48,000 = <div></div> x 25%= <div></div> + \$450= <div></div></div>
more than \$48,600, but not more than \$72,000	\$600
more than \$72,000, but not more than \$72,600	<div><div></div> - \$72,000 = <div></div> x 25%= <div></div> + \$600= <div></div></div>
more than \$72,600, but not more than \$200,000	\$750
more than \$200,000, but not more than \$200,600	<div><div></div> - \$200,000= <div></div> x 25%= <div></div> + \$750= <div></div></div>
more than \$200,600	\$900