



## Step 1 – Identification and other information (continued)



### Elections Canada

For more information, see "Elections Canada" in Step 1 of the guide.

A) Do you have Canadian citizenship?

If **yes**, go to question B. If **no**, skip question B.

1  Yes 2  No

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are 14 to 17 years of age, the Register of Future Electors?

1  Yes 2  No

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18 and your eligibility to vote is confirmed. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

### Indian Act – Exempt income

Tick this box if you have income that is exempt under the Indian Act.

For more information about this type of income, go to [canada.ca/taxes-indigenous-peoples](https://canada.ca/taxes-indigenous-peoples).

1

If you ticked the box above, complete Form T90, Income Exempt from Tax under the Indian Act, so that the CRA can calculate your Canada workers benefit for the 2021 tax year, if applicable, and your family's provincial or territorial benefits. The information you provide on Form T90 will also be used to calculate your Canada training credit limit for the 2022 tax year.

### Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2021, was **more than CAN\$100,000**?

**26600** 1  Yes 2  No

If **yes**, complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not filing Form T1135 by the due date. For more information, see Form T1135.



### Step 3 – Net income

Enter the amount from line 31 of the previous page.

29,559 | 26 | 32

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600			
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700			33
RRSP deduction (see Schedule 7 and <b>attach</b> receipts)	20800			34
Pooled registered pension plan (PRPP) <b>employer</b> contributions (amount from your PRPP contribution receipts)	20810			
Deduction for elected split-pension amount (complete Form T1032)	21000			35
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200			36
Universal child care benefit repayment (box 12 of all RC62 slips)	21300			37
Child care expenses (complete Form T778)	21400			38
Disability supports deduction (complete Form T929)	21500			39
Business investment loss (see Guide T4037)				
Gross	21699			
Allowable deduction	21700			40
Moving expenses (complete Form T1-M)	21900			41
Support payments made (see Guide P102)				
Total	21999			
Allowable deduction	22000			42
Carrying charges, interest expenses, and other expenses (use Federal Worksheet)	22100			43
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	22200			•44
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)	(maximum \$290.50) 22215			•45
Exploration and development expenses (complete Form T1229)	22400			46
Other employment expenses (see Guide T4044)	22900			47
Clergy residence deduction (complete Form T1223)	23100			48
Other deductions (specify):	23200			49
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)	23210			50
Add lines 33 to 50.	23300			▶ 51
Line 32 minus line 51 (if negative, enter "0")		Net income before adjustments	23400	29,559   26   52
Social benefits repayment (including old age security benefits repayment, employment insurance benefits repayment, and Canada recovery benefit repayment): See the repayment chart on the back of your T4E slip if you entered an amount on line 11900 and the amount on line 23400 is <b>more than \$70,375</b> . Use your Federal Worksheet if you entered an amount on line 11300 or line 14600 and the amount on line 23400 is <b>more than \$79,845</b> , or if you have an amount in box 202 of your T4A slip and the amount on line 23400 is <b>more than \$38,000</b> . <b>Otherwise</b> , enter "0" on line 23500.			23500	•53
Line 52 minus line 53 (if negative, enter "0") (If this amount is negative, you may have a non-capital loss. See Form T1A.)		Net income	23600	29,559   26   54

### Step 4 – Taxable income

Enter the amount from line 54 of the previous page.			29,559	26	55
Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400	56			
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	57			
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	58			
Limited partnership losses of other years	25100	59			
Non-capital losses of other years	25200	60			
Net capital losses of other years	25300	61			
Capital gains deduction (complete Form T657)	25400	62			
Northern residents deductions (complete Form T2222)	25500	63			
Additional deductions (specify):	25600	64			
Add lines 56 to 64.	25700				65
Line 55 minus line 65 (if negative, enter "0")			29,559	26	66
		<b>Taxable income</b>	26000		

### Step 5 – Federal tax

#### Part A – Federal tax on taxable income

Use the amount from line 26000 to complete the appropriate column below.

	Line 26000 is \$49,020 or less	Line 26000 is more than \$49,020 but not more than \$98,040	Line 26000 is more than \$98,040 but not more than \$151,978	Line 26000 is more than \$151,978 but not more than \$216,511	Line 26000 is more than \$216,511	
Amount from line 26000	29,559					67
Line 67 minus line 68 (cannot be negative)	0	49,020	98,040	151,978	216,511	68
Line 69 multiplied by the percentage from line 70	15 %	20.5 %	26 %	29 %	33 %	69
Line 71 plus line 72	4,433	7,353	17,402	31,425	50,140	70
<b>Federal tax on taxable income</b>	0	0	10	98	55	71
	4,433					72
	89					73

Enter the amount from line 73 on line 116 and continue at line 74.

#### Part B – Federal non-refundable tax credits

Basic personal amount:

If the amount on line 23600 is **\$151,978 or less**, enter \$13,808.

If the amount on line 23600 is **\$216,511 or more**, enter \$12,421.

Otherwise, use the Federal Worksheet to calculate the amount to enter. (maximum \$13,808)	30000	13,808	00	74	
Age amount (if you were born in 1956 or earlier) (use Federal Worksheet) (maximum \$7,713)	30100			75	
Spouse or common-law partner amount (complete Schedule 5)	30300			76	
Amount for an eligible dependant (complete Schedule 5)	30400			77	
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)	30425			78	
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)	30450			79	
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)					
Number of children you are claiming this amount for	30499	x \$2,295 =	30500	80	
Add lines 74 to 80.			13,808	00	81

**Part B – Federal non-refundable tax credits (continued)**

Enter the amount from line 81 of the previous page.			13,808	00	82
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):					
through employment income	30800				83
on self-employment income and other earnings	31000				84
Employment insurance premiums:					
through employment (boxes 18 and 55 of all T4 slips)	(maximum \$889.54)	31200			85
on self-employment and other eligible earnings (complete Schedule 13)		31217			86
Volunteer firefighters' amount		31220			87
Search and rescue volunteers' amount		31240			88
Canada employment amount: Enter <b>whichever is less</b> : \$1,257 or line 1 plus line 2.		31260			89
Home buyers' amount	(maximum \$5,000)	31270			90
Home accessibility expenses (use Federal Worksheet)	(maximum \$10,000)	31285			91
Adoption expenses		31300			92
Digital news subscription expenses (see line 31350 of the guide)	(maximum \$500)	31350			93
Add lines 83 to 93.					94
Pension income amount (use Federal Worksheet)	(maximum \$2,000)	31400			95
Add lines 82, 94, and 95.			13,808	00	96
Disability amount for self (if you were under 18 years of age, use Federal Worksheet; if not, claim \$8,662)		31600			97
Disability amount transferred from a dependant (use Federal Worksheet)		31800			98
Add lines 96 to 98.			13,808	00	99
Interest paid on your student loans (see Guide P105)		31900			100
Your tuition, education, and textbook amounts (complete Schedule 11)		32300			101
Tuition amount transferred from a child or grandchild		32400			102
Amounts transferred from your spouse or common-law partner (complete Schedule 2)		32600			103
Add lines 99 to 103.			13,808	00	104
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later	33099				105
Amount from line 23600	x 3% =	106			
Enter <b>whichever is less</b> : \$2,421 or the amount from line 106.					107
Line 105 minus line 107 (if negative, enter "0")					108
Allowable amount of medical expenses for other dependants (use Federal Worksheet)	33199				109
Line 108 plus line 109	33200				110
Line 104 plus line 110		33500	13,808	00	111
Federal non-refundable tax credit rate			15 %		112
Line 111 multiplied by the percentage from line 112		33800	2,071	20	113
Donations and gifts (complete Schedule 9)		34900			114
Line 113 plus line 114		<b>Total federal non-refundable tax credits</b>	35000	2,071	20
					115

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### Part C – Net federal tax

Enter the amount from line 73.			4,433	89	116
Federal tax on split income (complete Form T1206)		40424			•117
Line 116 plus line 117		40400	4,433	89	118
Amount from line 35000		2,071	20		119
Federal dividend tax credit (use Federal Worksheet)	40425				•120
Minimum tax carryover (complete Form T691)	40427				•121
Add lines 119 to 121.		2,071	20		▶
Line 118 minus line 122 (if negative, enter "0")		<b>Basic federal tax</b>	42900	2,362	69
Federal surtax on income earned outside Canada (complete Form T2203)					124
Line 123 plus line 124			2,362	69	125
Federal foreign tax credit (complete Form T2209)		40500			126
Line 125 minus line 126			2,362	69	127
Recapture of investment tax credit (complete Form T2038(IND))					128
Line 127 plus line 128			2,362	69	129
Federal logging tax credit (see guide)					130
Line 129 minus line 130 (if negative, enter "0")		<b>Federal tax</b>	40600	2,362	69
Federal political contribution tax credit (use Federal Worksheet)					•131
Total federal political contributions (attach receipts)	40900	(maximum \$650)	41000		•132
Investment tax credit (complete Form T2038(IND))		41200			•133
Labour-sponsored funds tax credit (see line 41400 of the guide)					
Net cost of shares of a provincially registered fund	41300	Allowable credit	41400		•134
Add lines 132 to 134.			41600		▶
Line 131 minus line 135 (if negative, enter "0")			41700	2,362	69
Canada workers benefit advance payments received (box 10 of the RC210 slip)			41500		•137
Special taxes (see line 41800 of the guide)			41800		•138
Add lines 136 to 138.		<b>Net federal tax</b>	42000	2,362	69

### Step 6 – Refund or balance owing

Amount from line 42000			2,362	69	140
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)		42100			•141
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)		42120			142
Social benefits repayment (amount from line 23500)		42200			143
<b>Provincial or territorial tax</b> (complete and attach your provincial or territorial Form 428, even if the result is "0")		42800	1,243	30	•144
Add lines 140 to 144.		<b>Total payable</b>	43500	3,605	99

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**Step 6 – Refund or balance owing (continued)**

Enter the amount from line 145 of the previous page.

3,605|99 146

Total income tax deducted (amounts from all Canadian slips)	43700	• 147
Refundable Quebec abatement (see line 44000 of the guide)	44000	• 148
CPP or QPP overpayment (see line 30800 of the guide)	44800	• 149
Employment insurance overpayment (see line 45000 of the guide)	45000	• 150
Refundable medical expense supplement (use Federal Worksheet)	45200	• 151
Canada workers benefit (CWB) (complete Schedule 6)	45300	• 152
Canada training credit (CTC) (complete Schedule 11)	45350	• 153
Refund of investment tax credit (complete Form T2038(IND))	45400	• 154
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	• 155
Employee and partner GST/HST rebate (complete Form GST370)	45700	• 156
Eligible educator school supply tax credit		
Supplies expenses (maximum \$1,000) 46800 x 25% =	46900	• 157
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	• 158
Other refundable credits (specify):	47556	• 158a
Tax paid by instalments	47600	• 159
Provincial or territorial credits (complete Form 479, if it applies)	47900	• 160
Add lines 147 to 160. Total credits	48200	161
Line 146 minus line 161		
If the amount is negative, enter it on line 48400 below.		
If the amount is positive, enter it on line 48500 below.		
<b>Refund or balance owing</b>		3,605 99 162

Generally, the CRA does not charge or refund a difference of \$2 or less.

Refund 48400 •

Balance owing 48500 3,605|99 •

For more information and ways to enrol for direct deposit, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit).

Your balance owing is due **no later than April 30, 2022**. For more information on how to make your payment, go to [canada.ca/payments](https://canada.ca/payments).

**Ontario**  **Ontario opportunities fund**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2021 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 48400 above		1
Your donation to the Ontario opportunities fund	46500	• 2
Net refund (line 1 minus line 2)	46600	• 3

Prepared without audit from information supplied by the taxpayer

I certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income.

**Sign here** \_\_\_\_\_

It is a serious offence to make a false return.

Telephone number: \_\_\_\_\_

Date: 2022-04-19

If this return was completed by a tax professional, tick the applicable box and provide the following information:

Was a fee charged? 49000 1  Yes 2  No

EFILE number (if applicable): 48900 K4411

Name of tax professional: Vaive and Associates Professional

Corporation \_\_\_\_\_

Telephone number: (613) 369-5064

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at [canada.ca/cra-info-source](https://canada.ca/cra-info-source).

<b>Do not use this area.</b>	48700	48800		•	48600		•
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**T1-2021**

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**Capital Gains (or Losses)**

**Schedule 3**

Complete this schedule to report your taxable capital gains on line 12700 of your return. If you need more space, attach a separate sheet.  
**Attach** a copy of this schedule to your paper return.

For more information about capital gains or losses, including business investment losses, see Guide T4037, Capital Gains.

If you realized a gain on a disposition, you may be able to claim a capital gains deduction on line 25400 of your return.

If you have capital gains or losses on your T5, T5013, T4PS, and T3 information slips, report them on line 17400 or line 17600 of this schedule.

Property type		(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
<b>1. Qualified small business corporation shares</b>						
Number	Name of corp. and class of shares	(1)	(2)	(3)	(4)	(5)
		Total			Gain (or loss)	
			10699		10700	1
<b>2. Qualified farm or fishing property</b>						
Address or legal description		Prov./Terr.	(1)	(2)	(3)	(4)
		Total			Gain (or loss)	
			10999		11000	2
Mortgage foreclosures and conditional sales repossessions						
Address or legal description		Prov./Terr.	(1)	(2)	(3)	(4)
		Total			Gain (or loss)	
			12399		12400	3
<b>3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares</b>						
Number	Name of fund/corp. and class of shares	(1)	(2)	(3)	(4)	(5)
		Total			Gain (or loss)	
			13199		13200	4
<b>4. Real estate, depreciable property, and other properties (see the next page for principal residence)</b>						
Address or legal description		Prov./Terr.	(1)	(2)	(3)	(4)
		Total			Gain (or loss)	
			13599		13800	5
<b>5. Bonds, debentures, promissory notes, and other similar properties</b>						
Face value	Maturity date	Name of issuer	(1)	(2)	(3)	(4)
		Total			Gain (or loss)	
			15199		15300	6
<b>6. Other mortgage foreclosures and conditional sales repossessions</b>						
Address or legal description		Prov./Terr.	(1)	(2)	(3)	(4)
		Total			Gain (or loss)	
			15499		15500	7
<b>7. Personal-use property (see the next page for principal residence)</b>						
(Provide full description)		(1)	(2)	(3)	(4)	(5)
					Gain only	
					15800	8
<b>8. Listed personal property (LPP) (LPP losses can only be applied against LPP gains)</b>						
(Provide full description)		(1)	(2)	(3)	(4)	(5)
<b>Subtract:</b> unapplied LPP losses from other years						
					Net gain only	
					15900	9
Add lines 1 to 9.		<b>Total of gains (or losses) of qualified properties and other properties</b>				<b>10</b>

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Amount from line 10 of the previous page.			11
Capital gains deferral from qualifying dispositions of eligible small business corporation shares included on line 4 of the previous page	16100		12
Line 11 minus line 12			13
Capital gains (or losses) from T5, T5013, and T4PS information slips	17400		14
Capital gains (or losses) from T3 information slips	17600	59,118	15
Add lines 13 to 15.		59,118	16
Capital loss from a reduction in your business investment loss	17800		17
<b>Total of all gains (or losses) before reserves</b> line 16 minus line 17	19100	59,118	18
Reserves from line 67060 of Form T2017 (if negative, show in brackets and subtract)	19200		19
<b>Total capital gains (or losses)</b> line 18 plus line 19	19700	59,118	20
Applicable rate		50 %	21
Line 20 multiplied by the percentage on line 21 If the result is positive, enter it on <b>line 12700</b> of your return. If the result is negative (loss), read the instructions below.			
	<b>Taxable capital gains (or net capital loss) in 2021</b>	19900	22
		29,559	26

If the amount on line 22 is negative (loss), do not report the amount on line 12700 of your return. Your latest notice of assessment or reassessment will give you the amount of the loss that you can use to reduce your taxable capital gains of other years.

If you have a net capital loss in 2021 and would like to apply it against the taxable capital gains that you reported on your 2018, 2019, or 2020 return, complete Form T1A, Request for Loss Carryback.

You can carry forward your net capital losses indefinitely and apply them against your taxable capital gains in the future.

### Principal residence

Complete this part if you disposed of a property (or properties) in 2021 that you are claiming a principal residence exemption for.

Also complete Form T2091(IND), Designation of a property as a principal residence by an individual, or Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual, whichever applies.

Even if you do **not** sell your property, you may have a **deemed disposition** that you must report. A deemed disposition occurs when you are considered to have disposed of property even though you did not actually sell it. For example, a deemed disposition may occur when you change how you use your principal residence, such as when you change all or part of your principal residence to a rental or business operation, or change your rental or business operation to a principal residence.

If you were **not** a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce or eliminate the amount of the principal residence exemption. For more information, call the CRA at **1-800-959-8281**.

#### Principal residence designation

Select the **box** that applies to your designation of the property described on Form T2091(IND) or Form T1255.

- 17900** 1  I designate the property to have been my principal residence for **all years owned** or for all years owned except one year in which I replaced my principal residence.
- 2  I designate the property to have been my principal residence for **some but not all years owned**.
- 3  I designate the **properties** to have been my principal residences for **some or all of the years owned**.

See the privacy notice on your return.



Ontario Tax

Form ON428  
2021

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Part A – Ontario tax on taxable income

Enter your **taxable income** from line 26000 of your return. 29,559|26 1

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$45,142 or less	Line 1 is more than \$45,142 but not more than \$90,287	Line 1 is more than \$90,287 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Amount from line 1	29,559 26					2
Line 2 minus line 3 (cannot be negative)	0 00	45,142 00	90,287 00	150,000 00	220,000 00	3
	29,559 26					4
Line 4 multiplied by the percentage from line 5	5.05 %	9.15 %	11.16 %	12.16 %	13.16 %	5
	1,492 74					6
Line 6 plus line 7	0 00	2,279 67	6,410 44	13,074 41	21,586 41	7
<b>Ontario tax on taxable income</b>	1,492 74					8

Enter the amount from line 8 on line 51 and continue at line 9.

Part B – Ontario non-refundable tax credits

	Internal use	56050	
Basic personal amount	Claim \$10,880	58040	10,880 00 9
Age amount (if you were born in 1956 or earlier) (use Worksheet ON428)	(maximum \$5,312)	58080	10 10
Spouse or common-law partner amount:			
Base amount			11
Your spouse's or common-law partner's net income from line 23600 of their return			12
Line 11 minus 12 (if negative, enter "0")	(maximum \$9,238)	58120	13
Amount for an eligible dependant:			
Base amount			14
Your eligible dependant's net income from line 23600 of their return			15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$9,238)	58160	16
Ontario caregiver amount (use Worksheet ON428)		58185	17
Add lines 9, 10, 13, 16, and 17.			10,880 00 18
CPP or QPP contributions:			
Amount from line 30800 of your return	58240		•19
Amount from line 31000 of your return	58280		•20
Employment insurance premiums:			
Amount from line 31200 of your return	58300		•21
Amount from line 31217 of your return	58305		•22
Adoption expenses	58330		23
Add lines 19 to 23.			24
Line 18 plus line 24			10,880 00 25

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**Part B – Ontario non-refundable tax credits (continued)**

Amount from line 25 of the previous page			10,880	00	26
Pension income amount	(maximum \$1,504)	58360			27
Line 26 plus line 27			10,880	00	28
Disability amount for self (claim \$8,790 or, if you were under 18 years of age, use Worksheet ON428)		58440			29
Disability amount transferred from a dependant (use Worksheet ON428)		58480			30
Add lines 28 to 30.			10,880	00	31
Interest paid on your student loans (amount from line 31900 of your return)		58520			32
Your unused tuition and education amounts (attach Schedule ON(S11))		58560			33
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))		58640			34
Add lines 31 to 34.			10,880	00	35
Medical expenses:					
Read line 58689 of your Ontario Information Guide.		58689			36
Amount from line 23600 of your return		37			
Applicable rate		3 %			38
Line 37 multiplied by the percentage from line 38					39
Enter whichever is less: \$2,462 or the amount on line 39.					40
Line 36 minus line 40 (if negative, enter "0")					41
Allowable amount of medical expenses for other dependants (use Worksheet ON428)		58729			42
Line 41 plus line 42		58769			43
Line 35 plus line 43			58800	10,880	00
Ontario non-refundable tax credit rate				5.05%	45
Line 44 multiplied by the percentage from line 45			58840	549	44
Donations and gifts:					
Amount from line 13 of your federal Schedule 9	x 5.05% =				47
Amount from line 14 of your federal Schedule 9	x 11.16% =				48
Line 47 plus line 48		58969			49
Line 46 plus line 49					
Enter this amount on line 54.			61500	549	44
					50

**Part C – Ontario tax**

Ontario tax on taxable income from line 8			1,492	74	51
Ontario tax on split income (complete Form T1206)		61510			52
Line 51 plus line 52			1,492	74	53
Ontario non-refundable tax credits from line 50				549	44
Line 53 minus line 54 (if negative, enter "0")				943	30
Ontario minimum tax carryover:					
Enter the result of line 55 minus line 52			943	30	56
Ontario dividend tax credit (use Worksheet ON428)		61520			57
Line 56 minus line 57 (if negative, enter "0")			943	30	58
Amount from line 40427 of your return	x 33.67% =				59
Enter whichever is less: amount from line 58 or line 59.			61540		60
Line 55 minus line 60 (if negative, enter "0")				943	30
					61

**Protected B** when completed

**Part C – Ontario tax (continued)**

Amount from line 61 of the previous page	943	30		62
Ontario surtax:				
Amount from line 62 above	943	30		63
Ontario tax on split income from line 52				64
Line 63 minus line 64 (if negative, enter "0")	943	30		65
Complete lines 66 to 68 if the amount on line 65 is <b>more than \$4,874</b> . If the amount is <b>less than \$4,874</b> , enter "0" on line 68 and continue on line 69.				
(Line 65	943	30	– \$4,874) × 20% (if negative, enter "0")	=
(Line 65	943	30	– \$6,237) × 36% (if negative, enter "0")	=
Line 66 plus line 67			▶	68
Line 62 plus line 68		943	30	69
Ontario dividend tax credit from line 57				70
Line 69 minus line 70 (if negative, enter "0")				943
				30
Ontario additional tax for minimum tax purposes: If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes.				72
Line 71 plus line 72				943
				30
				73

**Ontario tax reduction**

Enter "0" on line 80 if **any** of the following applies to you:

- You were **not** a resident of Canada at the beginning of the year
- You were **not** a resident of Ontario on December 31, 2021
- There is an amount on line 72
- The amount on line 73 is "0"
- Your return is filed for you by a trustee in bankruptcy
- You are **not** claiming an Ontario tax reduction

If **none** of the above applies to you, complete lines 74 to 80 to calculate your Ontario tax reduction.

Basic reduction	251	00		74
If you had a spouse or common-law partner on December 31, 2021, <b>only</b> the individual with the <b>higher net income</b> can claim the amounts on lines 75 and 76.				
Reduction for dependent children born in 2003 or later:				
Number of dependent children	60969	× \$464 =		75
Reduction for dependants with a mental or physical impairment:				
Number of dependants	60970	× \$464 =		76
Add lines 74 to 76.			251	00
				77
Amount from line 77 above	251	00	× 2 =	78
Amount from line 73 above	943	30		79
Line 78 minus line 79 (if negative, enter "0")			▶	80
Line 73 minus line 80 (if negative, enter "0")				943
				30
Provincial foreign tax credit (complete Form T2036)				82
Line 81 minus line 82 (if negative, enter "0")				943
				30
				83

**Protected B** when completed

**Part C – Ontario tax (continued)**

Amount from line 83 of the previous page		943	30	84
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428-A)	62140			•85
Line 84 minus line 85 (if negative, enter "0")		943	30	86
Community food program donation tax credit for farmers: Enter the amount of qualifying donations that have also been claimed as a charitable donation.	62150			87
				× 25% =
Line 86 minus line 87 (if negative, enter "0")		943	30	88
Ontario health premium (complete the chart below)		300	00	89
Line 88 plus line 89				
Enter this amount on line 42800 of your return.	<b>Ontario tax</b>	1,243	30	90

**Ontario health premium**

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Taxable income	Ontario health premium
\$20,000 or less	\$ 0
more than \$20,000 but not more than \$25,000 <input type="text"/> - \$ 20,000 = <input type="text"/> × 6 % = <input type="text"/>	<input type="text"/>
more than \$25,000 but not more than \$36,000	\$ 300
more than \$36,000 but not more than \$38,500 <input type="text"/> - \$ 36,000 = <input type="text"/> × 6 % = <input type="text"/> + \$ 300 = <input type="text"/>	<input type="text"/>
more than \$38,500 but not more than \$48,000	\$ 450
more than \$48,000 but not more than \$48,600 <input type="text"/> - \$ 48,000 = <input type="text"/> × 25 % = <input type="text"/> + \$ 450 = <input type="text"/>	<input type="text"/>
more than \$48,600 but not more than \$72,000	\$ 600
more than \$72,000 but not more than \$72,600 <input type="text"/> - \$ 72,000 = <input type="text"/> × 25 % = <input type="text"/> + \$ 600 = <input type="text"/>	<input type="text"/>
more than \$72,600 but not more than \$200,000	\$ 750
more than \$200,000 but not more than \$200,600 <input type="text"/> - \$ 200,000 = <input type="text"/> × 25 % = <input type="text"/> + \$ 750 = <input type="text"/>	<input type="text"/>
more than \$200,600	\$ 900
Enter the result on line 89 above.	

See the privacy notice on your return.

## Two-Year Comparative Summary – Federal – 2021

	2021	2020		2021	2020
10100 Employment income			30000 Basic amount	13,808	13,229
10400 Other employment income			30100 Age amount		
11300 OAS pension			30300-30400 Spouse or eligible dep.		
11400 CPP/QPP benefits			30425-30450 Caregiver amount		
11500 Other pensions			30500 Caregiver (infirm under 18 years)		
11600 Elected split-pension amount			30800-31000 CPP/QPP		
11700 Universal Child Care Benefit			31200-31217 Tot. empl./self-empl. EI prem.		
11900 EI benefits			31205-31215 PPIP premiums		
12000 Taxable dividends			31220-31240 Vol. (firefighters/rescue)		
12100 Interest/other inv. income			31260 Canadian employment amount		
12200 Limited partnership income			31270-31285 Home (buyers' amt/acc.)		
12500 RDSP income			31300 Adoption expenses		
12600 Rental income			31350 Digital news subscription expenses		
12700 Taxable capital gains	29,559		31400 Pension income amount		
12800 Support payments received			31600-31800 Disability amount		
12900 RRSP income			31900 Interest/student loans		
13000 Other income			32300 Tuition and education amounts		
13010 Taxable scholarship			32400-32600 Spouse/dependant trans.		
13500-14300 Self-employment income			33200 Allowable medical expenses		
14400 Workers' compensation			<b>33500 Total amounts</b>	<b>13,808</b>	<b>13,229</b>
14500 Social assistance payments			33800 Credits	2,071	1,984
14600 Net federal supplements			34900 Donations and gifts		
<b>15000 Total income</b>	<b>29,559</b>		<b>35000 Non-refundable credits</b>	<b>2,071</b>	<b>1,984</b>
20700 RPP deduction			Tax on taxable income	4,434	
20800 RRSP deduction			40425 Dividend tax credit		
21000 Deduct. elected split-pension			40427 Minimum tax carry-over		
21200 Union/professional dues			Non-resident surtax		
21300 UCCB repayment			40600 Federal tax	2,363	
21400 Child care expenses			41000 Political contribution credit		
21500 Disability supports deduction			41200 Investment tax credit		
21700 Business investment loss			41400 Labour-sponsored funds credit		
21900 Moving expenses			41450 Section 217 tax adjustment		
22000 Support payments made			AMT/TOSI adjustment		
22100 Carrying charges			41500 CWB advance payments		
22200 CPP/QPP - self-employment			41800 Special taxes		
22215 CPP/QPP - employment income			42000 Net federal tax	2,363	
22300 Deduction for PPIP			42100-42120 Self-employment CPP		
22400 Expl./dev. expenses			42200 Social benefits repayment		
22900 Other employment expenses			42800-43200 Provincial or territorial tax	1,243	
23100-23200 Other deductions			<b>43500 Total payable</b>	<b>3,606</b>	
23210 Federal COVID-19 repayment			43700 Total income tax deducted		
23500 Social benefits repayment			43800 Tax deducted transfer		
<b>23600 Net income</b>	<b>29,559</b>		44000 Refundable abatement		
24400 Canadian forces police deduct.			44800 to 45100 CPP/EI overpayment		
24900 Security options deductions			45110 Climate action incentive	N/A	
25000 Other payments deduction			45200 Medical expense supplement		
25100 Limited partnership losses			45300 Canada workers benefit		
25200 Non-capital losses			45350 Canada training credit (CTC)		
25300 Net capital losses			ITC refund/Credit Part XII.2		
25400 Capital gains deduction			45700 GST/HST rebate (GST370)		
25500 Northern residents			46900 Eligible educator school supply cr.		
25600 Additional deductions			47555 Canadian journ. labour tax credit		
<b>26000 Taxable income</b>	<b>29,559</b>		47556 Other refundable credits		
<b>GST/HST credit and fed./prov. benefits</b>			47600 Instalments		
			47900 Provincial or territorial credits		
<b>CCB and provincial benefits</b>			<b>48200 Total credits</b>		
<b>RRSP limit (2022)</b>			<b>Balance due/refund (-)</b>	<b>3,606</b>	

## Two-Year Comparative Summary – Provincial – 2021

	2021	2020
<b>Province of residence</b>	<u>ON</u>	<u>ON</u>
<b>Form 428</b>		
Taxable income	29,559	
Tax on taxable income	1,493	
<b>Non-refundable tax credits</b>		
Basic personal amount	58040 10,880	10,783
<b>Non-refundable tax credits</b>	<b>58800 10,880</b>	<b>10,783</b>
Rate	5.05 %	5.05 %
<b>Total</b>	<b>58840 549</b>	<b>545</b>
<b>Non-refundable tax credits</b>	<b>61500 549</b>	<b>545</b>
<b>Tax credits</b>		
Tax reduction		498
<b>Tax credits</b>		
Ontario health premium	300	
<b>Provincial tax (T1, line 42800)</b>	<b>1,243</b>	