

Before you start:
 If you are filling out this return for a deceased person, make sure you enter their information in all the boxes in Step 1.

Step 1 - Identification and other information

Identification
 Print your name and address below.
 First name and initial: _____
 Last name: _____
 Mailing address: Apt No. - Street No. Street name: _____
 PO Box: _____ RR: _____
 City: _____ Prov./Terr.: ON Postal code: _____

Information about you
 Enter your social insurance number (SIN): _____
 Enter your date of birth: Year/Month/Day 1965-02-02
 Your language of correspondence: English Français
 Is this return for a deceased person? 1
 If this return is for a deceased person, enter the date of death: Year/Month/Day _____

Marital status
 Tick the box that applies to your marital status on December 31, 2020:
 1 Married 2 Living common-law 3 Widowed
 4 Divorced 5 Separated 6 Single

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)
 Enter their SIN: _____
 Enter their first name: _____
 Enter their net income for 2020 to claim certain credits: _____
 Enter the amount of universal child care benefit (UCCB) from line 11700 of their return: _____
 Enter the amount of UCCB repayment from line 21300 of their return: _____
 Tick this box if they were self-employed in 2020: 1 2
 Do not use this area _____

Information about your residence
 Enter your province or territory of residence on December 31, 2020: Ontario
 Enter the province or territory where you currently reside if it is not the same as your mailing address above: _____
 If you were self-employed in 2020, enter the province or territory where your business had a permanent establishment: _____
 If you became or ceased to be a resident of Canada for income tax purposes in 2020, enter the date of: Month/Day _____ or departure Month/Day _____

Do not use this area
 17200 _____ 17100 _____
 5006-R E (20)

Step 2 - Net income
 Enter your total income from line 28 from the previous page. 0.00

29
 Pension adjustment (box 62 of all T4 slips and box 034 of all T4A slips) 20600
 Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips) 20700 **30**
 RRSP deduction (See Schedule 7 and attach receipts.) 20800 **31**
 Pooler registered pension plan (RRPP) employer contributions (amount from your RRPP contribution receipts) 20810
 Deduction for elected split-pension amount (Complete Form T1032.) 21000 **32**
 Annual union, professional, or like dues (receipts and box 44 of all T4 slips) 21200 **33**
 Universal child care benefit repayment (box 12 of all RC62 slips) 21300 **34**
 Child care expenses (Complete Form T778.) 21400 **35**
 Disability supports deduction (Complete Form T929.) 21500 **36**
 Business investment loss Gross 21699 Allowable deduction 21700 **37**
 Moving expenses (Complete Form T1-M.) 21900 **38**
 Support payments made Total 21999 Allowable deduction 22000 **39**
 Carrying charges and interest expenses (Complete the Worksheet for the return.) 22100 **40**
 Deduction for CPP or GPP contributions on self-employment and other earnings (Complete Schedule 8 or complete Form RC381, whichever applies.) 22200 **41**
 Deduction for CPP or GPP enhanced contributions on employment income (Complete Schedule 6 or complete Form RC381, whichever applies.) (maximum \$165.50) 22215 **42**
 Exploration and development expenses (Go to canada.ca/line-22400.) (Complete Form T1229.) 22400 **43**
 Other employment expenses. 22900 **44**
 Clergy residence deduction (Complete Form T1223.) 23100 **45**
 Other deductions Specify: 23200 **46**
 Add lines 30 to 46. 23300
 Line 29 minus line 47 (if negative, enter "0"). This is your net income before adjustments 23400 **47**
 Social benefits repayment (if you reported income at line 8 and the amount at line 48 is greater than \$67,750, see the repayment chart on the back of your T4E slip. If you reported income on lines 3 or 20, and the amount at line 48 is greater than \$79,054, complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0".) 23500 **49**
 Line 48 minus line 49 (if negative, enter "0"). This is your net income 23600 **50**

Attach only the documents (schedules, information slips, forms, or receipts) requested to support any claim or deduction. Keep all other supporting documents. If a line does not apply, leave it blank unless instructed otherwise.

Step 2 - Total income
 As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)			<u>10100</u>		1
Tax-exempt income for emergency services volunteers (See line 10100 in the guide.)			<u>10105</u>		
Commissions included on line 1 (box 42 of all T4 slips)			<u>10120</u>		
Wage-loss replacement contributions (See line 10100 in the guide.)			<u>10130</u>		
Other employment income			<u>10400</u>		2
Old age security pension (box 18 of the T4A(OAS) slip)			<u>11300</u>		3
CPP or QPP benefits (box 20 of the T4A(P) slip)			<u>11400</u>		4
Disability benefits included on line 4 (box 16 of the T4A(P) slip)			<u>11410</u>		
Other pensions and superannuation (See line 11500 in the guide and complete line 31400 in the Worksheet for the return.)			<u>11500</u>		5
Elected split-pension amount (Complete Form T1032.)			<u>11600</u>		6
Universal child care benefit (UCCB) (Go to canada.ca/line-11700 .) (See the RC62 slip.)			<u>11700</u>		7
UCCB amount designated to a dependant			<u>11701</u>		
Employment insurance and other benefits (box 14 of the T4E slip)			<u>11900</u>		8
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits			<u>11905</u>		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)			<u>12000</u>		9
Taxable amount of dividends other than eligible dividends, included on line 9, from taxable Canadian corporations			<u>12010</u>		
Interest and other investment income (Complete the Worksheet for the return.)			<u>12100</u>		10
Net partnership income: limited or non-active partners only			<u>12200</u>		11
Registered disability savings plan income (box 131 of the T4A slip)			<u>12500</u>		12
Rental income (See Guide T4036.)	Gross <u>2599</u>	Net <u>2800</u>			13
Taxable capital gains (Complete Schedule 3.)		<u>2700</u>			14
Support payments received (See Guide P102.)	Total <u>2799</u>	Taxable amount <u>2800</u>			15
RRSP income (from all T4RSP slips)		<u>42900</u>			16
Other income Specify:		<u>13000</u>			17
Taxable scholarship, fellowships, bursaries, and artists' project grants		<u>13010</u>			18
Self-employment income					
Business income	Gross <u>3499</u>	Net <u>3500</u>			19
Professional income	Gross <u>3699</u>	Net <u>3700</u>			20
Commission income	Gross <u>3899</u>	Net <u>3900</u>			21
Farming income	Gross <u>4099</u>	Net <u>4100</u>			22
Fishing income	Gross <u>4299</u>	Net <u>4300</u>			23
Workers' compensation benefits (box 10 of the T5007 slip)			<u>4400</u>		24
Social assistance payments			<u>4500</u>		25
Net federal supplements (box 21 of the T4A(OAS) slip)			<u>4600</u>		26
Add lines 24 to 26. (See line 54 in Step 4.)			<u>4700</u>		27
Add lines 1 to 23 and 27.			<u>5000</u>	<u>0.00</u>	28

50
 This is your net income 23600 **0.00**

Step 4 - Taxable income

Table for Step 4 - Taxable income. Includes line 50 (23600), 51 (Canadian Forces personnel and police deduction, 24400), 52 (Security options deductions, 24900), 53 (Other payments deduction, 25000), 54 (Limited partnership losses, 25100), 55 (Non-capital losses, 25200), 56 (Net capital losses, 25300), 57 (Capital gains deduction, 25400), 58 (Northern residents deductions, 25500), 59 (Additional deductions, 25600), 60 (Add lines 52 to 60, 25700), and 62 (This is your taxable income, 26000).

Step 5 - Federal tax

Part A - Federal tax on taxable income

Table for Part A - Federal tax on taxable income. Includes line 63 (Enter your taxable income from line 62), 64 (Enter the amount from line 63), 65 (Line 63 is more than \$48,536 but not more than \$97,069), 66 (Line 64 minus line 65), 67 (Multiply line 66 by line 67), and 69 (Add lines 68 and 69).

Part B - Federal non-refundable tax credits

Table for Part B - Federal non-refundable tax credits. Includes line 71 (Basic personal amount, 13,229.00), 72 (Age amount, 30100), 73 (Spouse or common-law partner amount, 30300), 74 (Amount for an eligible dependant, 30400), 75 (Canada caregiver amount for spouse or common-law partner, 30425), 76 (Canada caregiver amount for other infirm dependants, 30450), 77 (Enter the number of children for whom you are claiming this amount, 30499), and 78 (Sub-total, 13,229.00).

Table for Part C - Net federal tax. Includes line 108 (Enter the amount from line 70), 109 (Federal tax on split income, 40424), 110 (Add lines 108 and 109, 40400), 111 (Federal dividend tax credit, 1,984.35), 112 (Minimum tax carryover, 40425), 113 (Complete Form T691, 40427), 114 (Add lines 111 to 113, 1,984.35), 115 (Line 110 minus line 114, 40400), 116 (Basic federal tax, 40500), 117 (Federal foreign tax credit, 40500), 118 (Line 115 minus line 116, 0.00), 119 (Total federal political contributions, 40900), 120 (Federal political contribution tax credit, 41200), 121 (Investment tax credit, 41200), 122 (Labour-sponsored funds tax credit, 41300), 123 (Net cost of shares of a provincially registered fund, 41300), 124 (Add lines 119 to 121, 41700), 125 (Line 117 minus line 122, 41700), 126 (Canada workers benefit advance payments received, 41500), 127 (Special taxes, 41800), 128 (Net federal tax, 42000), and 129 (Enter this amount on line 127 below, 0.00).

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

Table for Part B - Federal non-refundable tax credits (continued). Includes line 79 (Enter the subtotal amount from line 78), 80 (Base CPP or QPP contributions, 30800), 81 (on self-employment and other earnings, 31000), 82 (Employment insurance premiums, 31200), 83 (on self-employment and other eligible earnings, 31217), 84 (Volunteer firefighters' amount, 31220), 85 (Search and rescue volunteers' amount, 31240), 86 (Canada employment amount, 31260), 87 (Home buyers' amount, 31270), 88 (Home accessibility expenses, 31285), 89 (Adoption expenses, 31300), 90 (Digital news subscription expenses, 31350), 91 (Pension income amount, 31400), 92 (Disability amount for self, 31600), 93 (Disability amount transferred from a dependant, 31800), 94 (Interest paid on your student loans, 31900), 95 (Your tuition, education, and textbook amounts, 32300), 96 (Tuition amount transferred from a child, 32400), 97 (Amounts transferred from your spouse or common-law partner, 32600), 98 (Medical expenses for self, spouse or common-law partner, and your dependent children born in 2003 or later, 33099), 99 (Enter \$2,397 or 3% of line 50, whichever is less, 33199), 100 (Line 98 minus line 99, 33200), 101 (Allowable amount of medical expenses for other dependants, 33200), 102 (Add lines 100 and 101, 33500), 103 (Add line 79 to 97, and line 102, 13,229.00), 104 (Federal non-refundable tax credit rate, 15%), 105 (Multiply line 103 by line 104, 1,984.35), 106 (Donations and gifts, 34900), 107 (Total federal non-refundable tax credits, 35000).

Part C - Net federal tax

Table for Part C - Net federal tax. Includes line 108 (Enter the amount from line 70), 109 (Federal tax on split income, 40424), 110 (Add lines 108 and 109, 40400), 111 (Federal dividend tax credit, 1,984.35), 112 (Minimum tax carryover, 40425), 113 (Complete Form T691, 40427), 114 (Add lines 111 to 113, 1,984.35), 115 (Line 110 minus line 114, 40400), 116 (Basic federal tax, 40500), 117 (Federal foreign tax credit, 40500), 118 (Line 115 minus line 116, 0.00), 119 (Total federal political contributions, 40900), 120 (Federal political contribution tax credit, 41200), 121 (Investment tax credit, 41200), 122 (Labour-sponsored funds tax credit, 41300), 123 (Net cost of shares of a provincially registered fund, 41300), 124 (Add lines 119 to 121, 41700), 125 (Line 117 minus line 122, 41700), 126 (Canada workers benefit advance payments received, 41500), 127 (Special taxes, 41800), 128 (Net federal tax, 42000), and 129 (Enter this amount on line 127 below, 0.00).

Step 6 - Provincial or territorial tax

Complete Form 428 to calculate your provincial or territorial tax.

Step 7 - Refund or balance owing

Table for Step 7 - Refund or balance owing. Includes line 128 (Net federal tax, 42000), 129 (CPP contributions payable, 42100), 130 (Employment insurance premiums payable, 42100), 131 (Social benefits repayment, 42200), 132 (Provincial or territorial tax, 42800), 133 (Add lines 127 to 131, 43500), and 134 (This is your total payable, 43500).

The climate action incentive (CAI) consists of a basic amount and a supplement for residents of small and rural communities.

- You cannot claim the CAI if any of the following applies to you:
- you were a non-resident of Canada at any time in 2020
 - you were confined to a prison or a similar institution for a period of at least 90 days during 2020
 - you were exempt from income tax in Canada at any time in 2020 because you were an officer or servant of the government of another country, such as a diplomat, or a family member who resided with such a person, or an employee of such a person
 - you were a person for whom a children's special allowance (CSA) was payable at any time in 2020

Note: If you are completing a return for a person who died before April 1, 2021, you cannot claim the CAI for that person for the 2020 tax year.

- Complete this schedule and attach it to your return to claim the CAI if, on December 31, 2020, you were a resident of Ontario and you met any of the following conditions:
- you were 18 years of age or older
 - you had a spouse or a common-law partner
 - you were a parent who lived with your child

Note: If you were married or living in a common-law relationship but your spouse or common-law partner was not an eligible spouse or common-law partner for the purpose of the CAI or you did not have a qualified dependant, complete this schedule using the instructions as if you did not have an eligible spouse or common-law partner or a qualified dependant.

- Eligible spouse or common-law partner**
For the purpose of the CAI, an eligible spouse or common-law partner is a person who meets all of the following conditions:
- was your spouse or common-law partner on December 31, 2020
 - was a resident of Canada throughout 2020
 - was not confined to a prison or a similar institution for a period of at least 90 days during 2020
 - was not exempt from income tax in Canada at any time in 2020 because they were an officer or servant of the government of another country, such as a diplomat, or a family member who resided with such a person, or an employee of such a person
 - was not a person for whom a CSA was payable at any time in 2020
 - did not die before April 1, 2021

Notes: Either you or your spouse or common-law partner may claim the CAI for the family, but not both of you. When two individuals in the family reside in different locations, the province of residence for the individual making the claim will be used when calculating the CAI for the family.

- Qualified dependant**
For the purpose of the CAI, a qualified dependant is a person who meets all of the following conditions:
- was your cohabiting spouse's or your common-law partner's child or a person dependent on either one of you for support on December 31, 2020
 - resided with you on December 31, 2020
 - was under 18 years of age on December 31, 2020
 - was a resident of Canada throughout 2020
 - was not married or living with a common-law partner on December 31, 2020
 - was not a parent who lived with their child on December 31, 2020
 - was not confined to a prison or a similar institution for a period of at least 90 days during 2020
 - was not exempt from income tax in Canada at any time in 2020 because they were an officer or servant of the government of another country, such as a diplomat, or a family member who resided with such a person, or an employee of such a person
 - was not a person for whom a CSA was payable at any time in 2020
 - did not die before April 1, 2021

Single parents of a qualified dependant
For the purpose of the CAI, if, on December 31, 2020, you did not have a spouse or a common-law partner but you had a dependant who met all of the conditions for a qualified dependant, claim an amount for that dependant on line 6102. If you had more than one qualified dependant, enter the number of remaining qualified dependants on line 6103.

Shared custody
Only one claim can be made per child. You cannot split the amount for a qualified dependant with another person.

Supplement for residents of small and rural communities
To claim the CAI supplement for residents of small and rural communities, you must have resided outside of a census metropolitan area (CMA) on December 31, 2020, as defined by Statistics Canada in the last census they published before 2020.

Therefore, you cannot claim the supplement for residents of small and rural communities if your principal place of residence was located in one of the following Ontario CMAs: Barrie, Belleville, Brantford, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener-Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto, or Windsor.

For more information on how to determine if you resided outside a CMA, go to canada.ca/census-metropolitan-areas.

Step 1 - Calculating your basic climate action incentive

Base amount	claim \$300	6100	300.00	1
Amount for an eligible spouse or common-law partner	claim \$150	6101+		2
Amount for a single parent's qualified dependant	claim \$150	6102+		3
Amount for qualified dependants (Do not include the qualified dependant claimed on line 6102 above, if applicable)		Number of qualified dependants	6103 x \$75 =	4
				+
				=
				300.00
				6

Step 2 - Calculating your supplement for residents of small and rural communities
Did you reside outside of a census metropolitan area on December 31, 2020, as defined by Statistics Canada? 6104 Yes 1 No 2

If yes, continue on line 6. Otherwise, enter the amount from line 5 on line 7 below.
Enter the amount from line 5. 300.00 x 10 % = + 30.00 6

Step 3 - Calculating your total climate action incentive
Add lines 5 and 6. Enter this amount on line 45110 of your return. 330.00 7

See the privacy notice on your return.

Ontario Tax Form ON428 2020 Protected B when completed

Part A - Ontario tax on taxable income

Enter your taxable income from line 26000 of your return. 1

Use the amount from line 1 to decide which column to complete.

Amount from line 1	Line 1 is more than \$44,740 or less	Line 1 is more than \$44,740 but not more than \$89,482	Line 1 is more than \$89,482 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
44,740.00	89,482.00	150,000.00	220,000.00		
0.00	5.05 %	9.15 %	11.16 %	12.16 %	13.16 %
0.00	2,259.00	6,353.00	13,107.00	21,619.00	

Part B - Ontario non-refundable tax credits

Basic personal amount	Claim \$10,783	89040	10,783.00	9
Age amount (if born in 1955 or earlier) (use Worksheet ON428)				
Spouse or common-law partner amount	(maximum \$5,265)	89090		10
Base amount	10,071.00	11		
Your spouse's or common-law partner's net income from line 23600 of their return				12
Line 11 minus line 12 (if negative, enter "0")	(maximum \$9,156)	88120		13
Amount for an eligible dependant				
Base amount	10,071.00	14		
Your eligible dependant's net income from line 23600 of their return				15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$9,156)	88160		16
Ontario caregiver amount (use Worksheet ON428)	58185	17		
Add lines 9, 10, 13, 16, and 17			10,783.00	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 (maximum \$13,156 per child)	58330	23		
Add lines 19 to 23				24
Line 18 plus line 24			10,783.00	25

Continue on the next page.

Part B - Ontario non-refundable tax credits (continued) Protected B when completed

Amount from line 25 of the previous page			10,783.00	26
Pension income amount (maximum \$1,491)	58350	27		
Line 26 plus line 27			10,783.00	28
Disability amount (for self) (claim \$8,712, or if you were under 18 years of age, use Worksheet ON428)	58440	29		
Disability amount transferred from a dependant (use Worksheet ON428)	58490	30		
Add lines 28 to 30			10,783.00	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))	58580	33		
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))	58640	34		
Add lines 31 to 34			10,783.00	35
Medical expenses				
Read line 58689 of your Ontario Information Guide.	58689	36		
Enter whichever is less: \$2,440 or 3% of the amount on line 23600 of your return		37		
Line 36 minus line 37 (if negative, enter "0")		38		
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	58729	39		
Line 38 plus line 39	58769	40		
Line 35 plus line 40	58800	41	10,783.00	
Ontario non-refundable tax credit rate			5.05 %	42
Line 41 multiplied by the percentage from line 42	58840	43	544.54	
Donations and gifts				
Amount from line 17 of your federal Schedule 9				
Amount from line 18 of your federal Schedule 9				
Line 44 plus line 45	58969	46		
Line 43 plus line 46				
Enter this amount on line 51			544.54	47

Part C - Ontario tax

Ontario tax on taxable income from line 8			0.00	48
Ontario tax on split income (complete Form T1206)	61510	49		
Line 48 plus line 49				50
Ontario non-refundable tax credits from line 47			544.54	51
Line 50 minus line 51 (if negative, enter "0")				52
Ontario minimum tax carryover				
Amount from line 52 above				63
Ontario dividend tax credit (use Worksheet ON428)	61520	64		
Line 53 minus line 54 (if negative, enter "0")				65
Amount from line 40427 of your return				66
Enter whichever is less: amount from line 55 or line 56	61540	67		
Line 52 minus line 57 (if negative, enter "0")				68

Continue on the next page.

Part C - Ontario tax (continued)

Amount from line 58 of the previous page 59

Ontario surtax:

Amount from line 59 above 60

Ontario tax on split income from line 49 61

Line 60 minus line 61 (if negative, enter "0") 62

Complete lines 63 to 65 if the amount on line 62 is more than \$4,830.
If the amount is less than \$4,830, enter "0" on line 65 and continue on line 66.

(Line 62 - 4,830/100) x 20.00 % (if negative, enter "0") 63

(Line 62 - 6,182/100) x 36.00 % (if negative, enter "0") 64

Line 63 plus line 64 65

Line 59 plus line 65 66

Ontario dividend tax credit from line 54 67

Line 66 minus line 67 (if negative, enter "0") 68

Ontario additional tax for minimum tax purposes:
If you entered an amount on line 58 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes. 69

Line 68 plus line 69 70

Ontario tax reduction

Enter "0" on line 77 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, 2020
- There is an amount on line 59
- The amount on line 70 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 71 to 77 to calculate your Ontario tax reduction.

Basic reduction 71

If you had a spouse or common-law partner on December 31, 2020, only the individual with the higher net income can claim the amounts on lines 72 and 73.

Reduction for dependent children born in 2002 or later:

Number of dependent children 60968 x 480/100 = 72

Reduction for dependants with a mental or physical impairment:

Number of dependants 60970 x 480/100 = 73

Add lines 71 to 73 74

Amount from line 74 above x 2 = 75

Amount from line 70 above 76

Line 75 minus line 76 (if negative, enter "0") 77

Line 70 minus line 77 (if negative, enter "0") 78

Ontario foreign tax credit (complete Form T2036) 79

Line 78 minus line 79 (if negative, enter "0") 80

Continue on the next page.

Part C - Ontario tax (continued)

Amount from line 80 of the previous page 81

Low-income individuals and families tax (LIFT) credit (complete Schedule ON428-A) 62140 82

Line 81 minus line 82 (if negative, enter "0") 83

Community food program donation tax credit for farmers:
Enter the amount of qualifying donations that have also been claimed as a charitable donation 62160 x 25.00 % = 84

Line 83 minus line 84 (if negative, enter "0") 85

Ontario health premium (complete the chart below) 86

Line 85 plus line 86 87

Enter this amount on line 42800 of your return Ontario tax

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. Enter the result on line 86 above.

Taxable income	Ontario health premium
\$20,000 or less	\$0
more than \$20,000 but not more than \$25,000	$(\text{Income} - 20,000) \times 6\%$
more than \$25,000 but not more than \$36,000	\$300
more than \$36,000 but not more than \$38,500	$(\text{Income} - 36,000) \times 6\% + 300$
more than \$38,500 but not more than \$48,000	\$450
more than \$48,000 but not more than \$48,600	$(\text{Income} - 48,000) \times 25\% + 450$
more than \$48,600 but not more than \$72,000	\$600
more than \$72,000 but not more than \$72,600	$(\text{Income} - 72,000) \times 25\% + 600$
more than \$72,600 but not more than \$200,000	\$750
more than \$200,000 but not more than \$200,600	$(\text{Income} - 200,000) \times 25\% + 750$
more than \$200,600	\$800