



Ministry of Revenue
 Tax Compliance Branch
 Land and Resources Taxes
 33 King Street West
 PO Box 625
 Oshawa ON L1H 8H9

Application for Refund of Land Transfer Tax to OHOSP Planholders

Version française disponible

1. Claimant

Last Name _____ First Name and Initials _____

Mailing Address (to which refund is to be sent) _____

City / Town _____ Province _____ Postal Code _____

Telephone Number (Where you can be reached during working hours) (____) _____ Social Insurance Number _____

Marital status at date of registration of Transfer / Deed of Land
 Married Single Common-law Other _____

Spouse (must be completed if claimant is married or living common-law)

Last Name _____ First Name and Initials _____ Social Insurance Number _____

2. Details of Purchase

Address of Home Purchased _____ Date of Registration of Transfer/Deed of Land
 Y M D

Do you presently live in the home? Yes No
 If NO, provide the dates you lived in the home or the date you will move into the home: _____
 What type of home did you purchase?
 Detached Semi-detached
 Farm Other _____

3. Details of OHOSP Tax Credit (also provide spousal information if claimant is married or living common-law)

Claimant's OHOSP Creation Date Y M D To qualify for a Land Transfer Tax Refund, the OHOSP Creation Date must be prior to January 1, 1994.
 If your spouse also had an OHOSP, provide spouse's Plan Creation Date Y M D

Did you or your spouse receive an OHOSP tax credit in either of the 2 tax years preceding the purchase of the home? Yes No

If NO, you or your spouse must qualify* for an OHOSP tax credit in the year of purchase. Please provide annual net income* for the year of purchase:

Claimant's Net Income _____ Spouse's Net Income _____

* Refer to Instructions on the back for income requirements.

4. Land Transfer Tax Refund Claim Calculation

Total Purchase Price of Home \$ _____ Land Transfer Tax Paid \$ _____

Land Transfer Tax Paid X Rate of Refund X % Ownership Home = Amount of Claim
 (see chart on back) (for joint ownership situations)
 _____ X _____ % X _____ % = \$ _____

5. Certification

I hereby certify that all the facts herein stated are true and correct to the best of my knowledge and belief and that I am entitled to receive the refund claimed.

 Signature of Claimant

 Date

6. Approval for Release of Tax Information

I hereby nominate the Minister of Revenue or an employee of the Ministry of Revenue as my agent for a period of 4 years from the date of this application to receive from Canada Revenue Agency data derived from any portion of my Income Tax Returns for any year. Any information so received is to be used by the Minister or employees of the Ministry of Revenue authorized by the Minister solely for the purpose of administering Land Transfer Tax Refunds.

 Signature of Claimant

 Date

 Signature of Spouse

 Date

7. Documents Required

Please attach to your application a copy of:

- Registered Transfer / Deed of Land, and
- Completed OHOSP Purchase Declaration or signed Approval for the Discretionary Release of Assets of an OHOSP.

Send the application and all documents to:

Ministry of Revenue
 Tax Compliance Branch
 Land and Resources Taxes / OHOSP Refunds
 33 King Street West
 PO Box 625
 Oshawa ON L1H 8H9

8. For Branch Use Only

Sol. Rec. _____ Aud. Cod. _____ Adj. Amt. _____

Instructions

Please complete all the boxes on the application form that apply to you.

1. Claimant and Spouse Information

Complete the *Claimant* section. If you are married or living common-law, complete the *Spouse* section.

2. Details of Purchase

To be eligible for a refund, you must purchase a qualifying home and live in the home as your principal residence for at least 30 consecutive days within two years of the first day of ownership. If you are not presently living in the home, provide the date you expect to move in or the dates you did live in the home. You may have to show proof that you lived in the home for the required period of time.

Qualifying Home

A qualifying home is a detached or semi-detached house, a townhouse, a mobile home that is suitable for year-round occupation, a condominium unit, a duplex, a triplex or a four plex. The home must be located in Ontario.

3. Details of OHOSP Tax Credit

To be eligible for a refund:

- you or your spouse must have received an OHOSP tax credit in either of the two years preceding the purchase of the home. To have received an OHOSP tax credit, you will have made a contribution to your plan and claimed the tax credit when you filed your Federal Income Tax Return.

OR

- you or your spouse must meet the income requirements to qualify for an OHOSP tax credit in the year of purchase. To qualify for an OHOSP tax credit, your annual net income* must be less than \$40,000 if you are single, or less than \$80,000 combined if you are married or living common-law.

Provide your actual net income for the year of purchase. If you purchased your home this year and do not yet know your net income, provide an estimate. If you are married or living common-law, also provide the actual or estimated net income of your spouse.

If your actual net income exceeds your estimate and you do not qualify for an OHOSP tax credit, you will be required to pay back the refund. You may wish to wait until the end of the tax year to apply for the refund.

* Net Income is the amount you report as "net income" on line 236 of your Federal Income Tax Return.

4. Land Transfer Tax Refund Calculation

Total Purchase Price of Home includes the land and the building.

Land Transfer Tax Paid - is the total amount of land transfer tax paid on the purchase of the home.

Rate of Refund - to find the rate that applies to you, see the chart below.

Total Purchase Price	Rate of Refund	Total Purchase Price	Rate of Refund
Up to \$150,000	100%	\$172,001 - \$177,500	50%
\$150,001 - \$155,500	90%	\$177,501 - \$183,000	40%
\$155,501 - \$161,000	80%	\$183,001 - \$188,500	30%
\$161,001 - \$166,500	70%	\$188,501 - \$194,000	20%
\$166,501 - \$172,000	60%	\$194,001 - \$200,000	10%

% Ownership in Home - is the percentage of the home that is owned by the claimant. For a sole owner or joint owners who are married, the claimant's ownership in the home is 100 per cent.

For any other joint owners including common-law couples, the claimant's ownership in the home is the percentage that is shown on the Transfer/Deed of Land. Only joint owners who are OHOSP planholders are eligible for a refund. The refund is limited to the planholder's ownership in the home. Each planholder should submit a separate refund application.

Example: Two single individuals purchase a home for \$160,000 with each owning 50%. Both are OHOSP planholders. Each individual should submit a separate application and make the following claim.

Land Transfer Tax Paid	X	Rate of Refund	X	% Ownership Home	=	Amount of Claim
\$1,325	X	80%	X	50%	=	\$530.00

Each individual is eligible for a refund of \$530.

Need Assistance?

- Help with completing the application form?
- Enquiries about your refund?
- Any other questions?

Please call the Ministry of Revenue Phone 1 866 ONT-TAXS (1 866 668-8297)
Teletypewriter (TTY) 1 800 263-7776

Or visit the ministry website ontario.ca/revenue

Freedom of Information

The personal information on this form is collected under the authority of the *Land Transfer Tax Act* R.S.O. 1990, c.L.6 as amended, R.R.O. 1990, Reg. 697, s.2 and will be used to determine eligibility to an exemption of Land Transfer Tax. Questions about the collection should be directed to: Manager, Land and Resources Taxes, Tax Compliance Branch, 33 King Street West, PO Box 625, Oshawa ON L1H 8H9, 1 866 668-8297.