



# 2024 Personal Tax Credits Return

Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your tax deductions.

Fill out this form based on the best estimate of your circumstances.

If you do not fill out this form, your tax deductions will only include the basic personal amount, estimated by your employer or payer based on the income they pay you.

Last name <b>Sutherland</b>		First name and initial(s) <b>Elisa J</b>	Date of birth (YYYY/MM/DD) <b>1973-04-22</b>	Employee number
Address <b>136 Cedar Street North, Timmins ON</b>		Postal code <b>P 4 N 6 J 3</b>	For non-residents only Country of permanent residence	Social insurance number <b>4 9 3 2 4 4 2 5 5</b>

**1. Basic personal amount** – Every resident of Canada can enter a basic personal amount of \$15,705. However, if your net income from all sources will be greater than \$173,205 and you enter \$15,705, you may have an amount owing on your income tax and benefit return at the end of the tax year. If your income from all sources will be greater than \$173,205 you have the option to calculate a partial claim. To do so, fill in the appropriate section of Form TD1-WS, Worksheet for the 2024 Personal Tax Credits Return, and enter the calculated amount here.

**15,705**

**2. Canada caregiver amount for infirm children under age 18** – Only one parent may claim \$2,616 for each infirm child born in 2007 or later who lives with both parents throughout the year. If the child does not live with both parents throughout the year, the parent who has the right to claim the "Amount for an eligible dependant" on line 8 may also claim the Canada caregiver amount for the child.

**3. Age amount** – If you will be 65 or older on December 31, 2024, and your net income for the year from all sources will be \$44,325 or less, enter \$8,790. You may enter a partial amount if your net income for the year will be between \$44,325 and \$102,925. To calculate a partial amount, fill out the line 3 section of Form TD1-WS.

**4. Pension income amount** – If you will receive regular pension payments from a pension plan or fund (not including Canada Pension Plan, Quebec Pension Plan, old age security, or guaranteed income supplement payments), enter whichever is less: \$2,000 or your estimated annual pension income.

**5. Tuition (full-time and part-time)** – Fill in this section if you are a student at a university or college, or an educational institution certified by Employment and Social Development Canada, and you will pay more than \$100 per institution in tuition fees. Enter the total tuition fees that you will pay if you are a full-time or part-time student.

**6. Disability amount** – If you will claim the disability amount on your income tax and benefit return by using Form T2201, Disability Tax Credit Certificate, enter \$9,872.

**7. Spouse or common-law partner amount** – Enter the difference between the amount on line 1 (line 1 plus \$2,616 if your spouse or common-law partner is infirm) and your spouse's or common-law partner's estimated net income for the year if two of the following conditions apply:

- You are supporting your spouse or common-law partner who lives with you
- Your spouse or common-law partner's net income for the year will be less than the amount on line 1 (line 1 plus \$2,616 if your spouse or common-law partner is infirm)

In all cases, go to line 9 if your spouse or common-law partner is infirm and has a net income for the year of \$28,041 or less.

**8. Amount for an eligible dependant** – Enter the difference between the amount on line 1 (line 1 plus \$2,616 if your eligible dependant is infirm) and your eligible dependant's estimated net income for the year if all of the following conditions apply:

- You do not have a spouse or common-law partner, or you have a spouse or common-law partner who does not live with you and who you are not supporting or being supported by
- You are supporting the dependant who is related to you and lives with you
- The dependant's net income for the year will be less than the amount on line 1 (line 1 plus \$2,616 if your dependant is infirm and you cannot claim the Canada caregiver amount for infirm children under 18 years of age for this dependant)

In all cases, go to line 9 if your dependant is 18 years or older, infirm, and has a net income for the year of \$28,041 or less.

**9. Canada caregiver amount for eligible dependant or spouse or common-law partner** – Fill out this section if, at any time in the year, you support an infirm eligible dependant (aged 18 or older) or an infirm spouse or common-law partner whose net income for the year will be \$28,041 or less. To calculate the amount you may enter here, fill out the line 9 section of Form TD1-WS.

**10. Canada caregiver amount for dependant(s) age 18 or older** – If, at any time in the year, you support an infirm dependant age 18 or older (other than the spouse or common-law partner or eligible dependant you claimed an amount for on line 9 or could have claimed an amount for if their net income were under \$15,705) whose net income for the year will be \$19,666 or less, enter \$8,375. You may enter a partial amount if their net income for the year will be between \$19,666 and \$28,041. To calculate a partial amount, fill out the line 10 section of Form TD1-WS. This worksheet may also be used to calculate your part of the amount if you are sharing it with another caregiver who supports the same dependant. You may claim this amount for more than one infirm dependant age 18 or older.

**11. Amounts transferred from your spouse or common-law partner** – If your spouse or common-law partner will not use all of their age amount, pension income amount, tuition amount, or disability amount on their income tax and benefit return, enter the unused amount.

**12. Amounts transferred from a dependant** – If your dependant will not use all of their disability amount on their income tax and benefit return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of their tuition amount on their income tax and benefit return, enter the unused amount.

**13. TOTAL CLAIM AMOUNT** – Add lines 1 to 12.

Your employer or payer will use this amount to determine the amount of your tax deductions.

~~15,705.00~~

