



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.

Last name Baillie	First name and initial(s) Heather T	Date of birth (YYYY/MM/DD) 1963-07-28	Employee number
Address 187 E. Francis Street, Thunder Bay, ON		Postal code P 7 E 4 A 9	For non-residents only – Country of permanent residence
			Social insurance number 4 7 1 8 3 8 6 6 4

<p>1. Basic personal amount – Every resident of Canada can claim this amount. If you will have more than one employer or payer at the same time in 2020, see "More than one employer or payer at the same time" on page 2. If you are a non-resident, see "Non-residents" on page 2.</p>	12,298
<p>2. Canada caregiver amount for infirm children under age 18 – Either parent (but not both), may claim \$2,273 for each infirm child born in 2003 or later, that resides with both parents throughout the year. If the child does not reside with both parents throughout the year, the parent who is entitled to claim the "Amount for an eligible dependant" on line 8 may also claim the Canada caregiver amount for that same child who is under age 18.</p>	
<p>3. Age amount – If you will be 65 or older on December 31, 2020, and your net income for the year from all sources will be \$38,508 or less, enter \$7,637. If your net income for the year will be between \$38,508 and \$89,422 and you want to calculate a partial claim, get Form TD1-WS, Worksheet for the 2020 Personal Tax Credits Return, and fill in the appropriate section.</p>	
<p>4. Pension income amount – If you will receive regular pension payments from a pension plan or fund (excluding Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter \$2,000 or your estimated annual pension income, whichever is less.</p>	
<p>5. Tuition (full time and part time) – If you are a student enrolled 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, fill in this section. If you are enrolled full time or part time, enter the total of the tuition fees you will pay.</p>	
<p>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 \$8,578.</p>	
<p>7. Spouse or common-law partner amount – If you are supporting your spouse or common-law partner who lives with you and whose net income for the year will be less than \$12,298 (\$14,571 if they are infirm), enter the difference between this amount and their estimated net income for the year. If their net income for the year will be \$12,298 or more (\$14,571 or more if they are infirm), you cannot claim this amount. In all cases, if their net income for the year will be \$24,361 or less and they are infirm, go to line 9.</p>	
<p>8. Amount for an eligible dependant – If you do not have a spouse or common-law partner and you support a dependent relative who lives with you and whose net income for the year will be less than \$12,298 (\$14,571 if they are infirm and you cannot claim the Canada caregiver amount for children under age 18 for this dependant), enter the difference between this amount and their estimated net income. If their net income for the year will be \$12,298 or more (\$14,571 or more if they are infirm), you cannot claim this amount. In all cases, if their net income for the year will be \$24,361 or less and they are infirm and is age 18 or older, go to line 9.</p>	
<p>9. Canada caregiver amount for eligible dependant or spouse or common-law partner – 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 \$24,361 or less, get Form TD1-WS and fill in the appropriate section.</p>	
<p>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 \$14,571) whose net income for the year will be \$17,085 or less, enter \$7,276. If their net income for the year will be between \$17,085 and \$24,361 and you want to calculate a partial claim, get Form TD1-WS and fill in the appropriate section. You can claim this amount for more than one infirm dependant age 18 or older. If you are sharing this amount with another caregiver who supports the same dependant, get the Form TD1-WS and fill in the appropriate section.</p>	
<p>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.</p>	
<p>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.</p>	
<p>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.</p>	12,298

Filling out Form TD1

Fill out this form only if any of the following apply:

- you have a new employer or payer and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration
- you want to change amounts you previously claimed (for example, the number of your eligible dependants has changed)
- you want to claim the deduction for living in a prescribed zone
- you want to increase the amount of tax deducted at source

Sign and date it, and give it to your employer or payer.

If you do not fill out Form TD1, your employer or payer will deduct taxes after allowing the basic personal amount only.

More than one employer or payer at the same time

- If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1 for 2020, you cannot claim them again. If your total income from all sources will be more than the personal tax credits you claimed on another Form TD1, check this box, enter "0" on line 13 and do not fill in lines 2 to 12.

Total income less than total claim amount

- Check this box if your total income for the year from all employers and payers will be less than your total claim amount on line 13. Your employer or payer will not deduct tax from your earnings.

Non-residents (Only fill in if you are a non-resident of Canada.)

As a non-resident of Canada, will 90% or more of your world income be included in determining your taxable income earned in Canada in 2020?

- Yes (Fill out the previous page.)
 No (Enter "0" on line 13, and do not fill in lines 2 to 12 as you are not entitled to the personal tax credits.)

If you are unsure of your residency status, call the international tax and non-resident enquiries line at 1-800-959-8281.

Provincial or territorial personal tax credits return

If your claim amount on line 13 is more than \$12,298, you also have to fill out a provincial or territorial TD1 form. If you are an employee, use the Form TD1 for your province or territory of employment. If you are a pensioner, use the Form TD1 for your province or territory of residence. Your employer or payer will use both this federal form and your most recent provincial or territorial Form TD1 to determine the amount of your tax deductions.

If you are claiming the basic personal amount only (your claim amount on line 13 is \$12,298), your employer or payer will deduct provincial or territorial taxes after allowing the provincial or territorial basic personal amount.

Note: If you are a Saskatchewan resident supporting children under 18 at any time during 2020, you may be able to claim the child amount on Form TD1SK, 2020 Saskatchewan Personal Tax Credits Return. Therefore, you may want to fill out Form TD1SK even if you are only claiming the basic personal amount on this form.

Deduction for living in a prescribed zone

If you live in the Northwest Territories, Nunavut, Yukon, or another prescribed northern zone for more than six months in a row beginning or ending in 2020, you can claim any of the following:

- \$11.00 for each day that you live in the prescribed northern zone
- \$22.00 for each day that you live in the prescribed northern zone if, during that time, you live in a dwelling that you maintain, and you are the only person living in that dwelling who is claiming this deduction

\$

Employees living in a prescribed intermediate zone can claim 50% of the total of the above amounts.

For more information, go to canada.ca/taxes-northern-residents.

Additional tax to be deducted

You may want to have more tax deducted from each payment, especially if you receive other income, including non-employment income such as CPP or QPP benefits, or old age security pension. By doing this, you may not have to pay as much tax when you file your income tax and benefit return. To choose this option, state the amount of additional tax you want to have deducted from each payment. To change this deduction later, fill out a new Form TD1.

\$

Reduction in tax deductions

You can ask to have less tax deducted on your income tax return and benefit if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, Request to Reduce Tax Deductions at Source, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

Forms and publications

To get our forms and publications, go to canada.ca/cra-forms-publications or call 1-800-959-5525.

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 the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at canada.ca/cra-info-source.

Certification

I certify that the information given on this form is correct and complete.

Signature

H. Baillie

It is a serious offence to make a false return.

Date

2020-01-09

YYYY/MM/DD



Complete this TD1 form if you have a new employer or payer and you will receive salary, wages, commissions, pensions, Employment Insurance benefits, or any other remuneration, or if you wish to increase the amount of tax deducted at source. Be sure to sign and date it on the back page and give it to your employer or payer, who will use it to determine the amount of your tax deductions.

If you do not complete a TD1 form, your new employer or payer will deduct taxes after allowing the basic personal amount only.

You do not have to complete a new TD1 form every year unless there is a change in your entitlement to personal tax credits. Complete a new TD1 form no later than seven days after the change.

You can get the forms and publications mentioned on this form from our Web site at www.cra.gc.ca/forms or by calling 1-800-959-2221.

Last name Baillie	First name and initial(s) Heather	Date of birth (YYYY/MM/DD) 1963/07/28	Employee number
Address including postal code 187 E Francis St, Thunder Bay, Ont M5C-4A9		For non-residents only - Country of permanent residence	Social insurance number 4711838664

1. Basic personal amount – Every resident of Canada can claim this amount. If you have more than one employer or payer at the same time, see the section called "Income from other employers or payers" on the back page. If you are a non-resident, see the section called "Non-residents" on the back page.

8,148

2. Age amount – If you will be 65 or older on December 31, 2005, and your net income for the year will be \$29,619 or less, enter \$3,979. If your net income will be between \$29,619 and \$56,146 and you want to calculate a partial claim, get the *Worksheet for the 2005 Personal Tax Credits Return (TD1-WS)* and complete the appropriate section.

3. Pension income amount – If you will receive regular pension payments from a pension plan or fund (excluding Canada or Quebec Pension Plans (CPP/QPP), Old Age Security, and guaranteed income supplements), enter \$1,000 or your estimated annual pension income, whichever is less.

4. Tuition and education amounts (full time and part time) – If you are a student enrolled at a university, college, or educational institution certified by Human Resources and Skills Development Canada, and you will pay more than \$100 per institution in tuition fees, complete this section. If you are enrolled full time, or if you have a mental or physical disability and are enrolled part time, enter the total of the tuition fees you will pay, plus \$400 for each month that you will be enrolled. If you are enrolled part time and do not have a mental or physical disability, enter the total of the tuition fees you will pay, plus \$120 for each month that you will be enrolled part time.

5. Disability amount – If you will claim the disability amount on your income tax return by using Form T2201, *Disability Tax Credit Certificate*, enter \$6,596.

6. Spouse or common-law partner amount – If you are supporting your spouse or common-law partner who lives with you, and whose net income for the year will be \$692 or less, enter \$6,919. If his or her net income for the year will be between \$692 and \$7,611 and you want to calculate a partial claim, get the *Worksheet for the 2005 Personal Tax Credits Return (TD1-WS)* and complete the appropriate section.

7. Amount for an eligible dependant – If you do not have a spouse or common-law partner and you support a dependent relative who lives with you, and whose net income for the year will be \$692 or less, enter \$6,919. If his or her net income for the year will be between \$692 and \$7,611 and you want to calculate a partial claim, get the *Worksheet for the 2005 Personal Tax Credits Return (TD1-WS)* and complete the appropriate section.

8. Caregiver amount – If you are taking care of a dependant who lives with you, whose net income for the year will be \$13,141 or less, and who is either your or your spouse's or common-law partner's:
• parent or grandparent (aged 65 or older), or
• relative (aged 18 or older) who is dependent on you because of an infirmity,
enter \$3,848. If the dependant's net income for the year will be between \$13,141 and \$16,989 and you want to calculate a partial claim, get the *Worksheet for the 2005 Personal Tax Credits Return (TD1-WS)* and complete the appropriate section.

9. Amount for infirm dependants age 18 or older – If you are supporting an infirm dependant aged 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and whose net income for the year will be \$5,460 or less, enter \$3,848. You cannot claim an amount for a dependant you claimed on line 8. If the dependant's net income for the year will be between \$5,460 and \$9,308 and you want to calculate a partial claim, get the *Worksheet for the 2005 Personal Tax Credits Return (TD1-WS)* and complete the appropriate section.

10. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of his or her age amount, pension income amount, tuition and education amounts, or disability amount on his or her income tax return, enter the unused amount.

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

12. TOTAL CLAIM AMOUNT – Add lines 1 through line 11. Your employer or payer will use this amount to determine the amount of your tax deductions.

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Form continues on the back →

Deduction for living in a prescribed zone

If you live in the Northwest Territories, Nunavut, Yukon, or another prescribed **northern zone** for more than six months in a row beginning or ending in 2005, you can claim:

- \$7.50 for each day that you live in the prescribed northern zone, or
- \$15 for each day that you live in the prescribed northern zone if, during that time, you live in a dwelling that you maintain, and you are the only person living in that dwelling who is claiming this deduction.

\$ _____

Employees living in a prescribed **intermediate zone** can claim 50% of the total of the above amounts.

For more information, get Form T2222, *Northern Residents Deductions*, and the publication called *Northern Residents Deductions – Places in Prescribed Zones* (T4039).

Total income less than total claim amount

Will your total income for the year from all employers and payers be less than your total claim amount on line 12? Yes No

If yes, your employer or payer will not deduct tax from your earnings.

Additional tax to be deducted

You may want to have more tax deducted from each payment, especially if you receive other income, including non-employment income such as CPP or QPP benefits, or Old Age Security pension. By doing this, you may not have to pay as much tax when you file your income tax return.

To choose this option, state the amount of additional tax you want to have deducted. To change this deduction later, you will have to complete a new TD1 form, *Personal Tax Credits Return*.

\$ _____

Reduction in tax deductions

You can ask to have less tax deducted if on your income tax return you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to an RRSP, child care or employment expenses, and charitable donations). To make this request, complete Form T1213, *Request to Reduce Tax Deductions at Source*, to get a letter of authority from your tax services office.

Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

Non-residents

If you are a non-resident of Canada, tick this box and answer the question below. If you are unsure of your residency status, call the International Tax Services Office at 1-800-267-5177. Non-resident

Will you include 90% or more of your world income when determining your taxable income earned in Canada in 2005? If yes, complete the front page. If no, enter "0" on line 12 on the front page and do not complete lines 2 to 11 as you are not entitled to the personal tax credits. Yes No

Income from other employers or payers

If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another TD1 form for 2005, you can choose not to claim them again. By doing this, you may not have to pay as much tax when you file your income tax return. To choose this option, enter "0" on line 12 on the front page and do not complete lines 2 to 11.

Certification

I certify that the information given in this return is, to the best of my knowledge, correct and complete.

Signature Heather Baillie

Date Mar 21/05

It is a serious offence to make a false return.

Provincial or territorial personal tax credits return

In addition to this federal personal tax credits return, you may have to complete a provincial or territorial personal tax credits return.

If your claim amount on line 12 on the front page is more than \$8,148, complete a provincial or territorial TD1 form in addition to this form. If you are an employee, use the TD1 form for your province or territory of employment. If you are a pensioner, use the TD1 form for your province or territory of residence. Your employer or payer will use both this form and your most recent provincial or territorial TD1 form to determine your tax deductions.

If you are claiming the basic personal amount **only** (your claim amount on line 12 on the front page is \$8,148), do not complete a provincial or territorial TD1 form. Your employer or payer will deduct provincial or territorial taxes after allowing the provincial or territorial basic personal amount.

Note: If you are a Saskatchewan resident supporting children under 18 at any time during 2005, you may be entitled to claim the child amount on the *2005 Saskatchewan Personal Tax Credits Return* (TD1SK). Therefore, you may want to complete the TD1SK form even if you are claiming the basic personal amount **only** on the front page of this form (your claim amount on line 12 is \$8,148).

If you entered "0" on line 12 on the front page because you are a non-resident and you will not include 90% or more of your world income when determining your taxable income earned in Canada in 2005, do not complete a provincial or territorial TD1 form. You are not entitled to the provincial or territorial personal tax credits.



2002 ONTARIO PERSONAL TAX CREDITS RETURN

TD1ON

Do I have to complete this form?

Complete this Ontario TD1 form if you completed a federal Form TD1, *2002 Personal Tax Credits Return*, and you are:

- an employee working in Ontario; or
- a pensioner residing in Ontario.

If you complete this form, be sure to sign and date it on the back page and give it to your employer or payer with your federal TD1 form. Your employer or payer will use both forms to determine the amount of your payroll tax deductions.

Last name Baillie	First name and initial(s) Heather	Date of birth (YYYY/MM/DD) 1963/07/28	Employee number
Address including postal code 187 E. Bank of Francis St Thunder Bay, Ont P7E 4A9		For non-residents only – Country of permanent residence	Social insurance number 471838664

<p>1. Basic personal amount – Every person employed in Ontario and every pensioner residing in Ontario can claim this amount. If you will have more than one employer or payer at the same time in 2002, see the section called "Income from other employers or payers"</p>	\$7,686
<p>2. Age amount – If you will be 65 or older on December 31, 2002, and your net income from all sources will be \$27,938 or less, enter \$3,753. If your net income will be between \$27,938 and \$52,958 and you want to calculate a partial claim, get the <i>Worksheet for the 2002 Ontario Personal Tax Credits Return</i> (TD1ON-WS) and complete the appropriate section.</p>	
<p>3. Pension income amount – If you will receive regular pension payments from a pension plan or fund (excluding Canada or Quebec Pension Plans (CPP/QPP), Old Age Security and guaranteed income supplements), enter \$1,063 or your estimated annual pension income, whichever is less.</p>	
<p>4a. Tuition and education amounts (full-time) – If you are a student enrolled full-time at a university, college, or educational institution certified by Human Resources Development Canada, enter the total of the tuition fees you will pay, if more than \$100 per institution, plus \$414 for each month that you will be enrolled full-time.</p>	
<p>4b. Tuition and education amounts (part-time) – If you are a student enrolled part-time at a university, college, or educational institution certified by Human Resources Development Canada, enter the total of the tuition fees you will pay, if more than \$100 per institution, plus \$124 for each month that you will be enrolled part-time.</p>	
<p>5. Disability amount – If you will claim the disability amount on your income tax return by using Form T2201, <i>Disability Tax Credit Certificate</i>, enter \$6,210.</p>	
<p>6. Spouse or common-law partner amount – If you are supporting your spouse or common-law partner who lives with you, and his or her net income for the year will be \$653 or less, enter \$6,526. If his or her net income for the year will be between \$653 and \$7,179 and you want to calculate a partial claim, get the <i>Worksheet for the 2002 Ontario Personal Tax Credits Return</i> (TD1ON-WS) and complete the appropriate section.</p>	
<p>7. Amount for an eligible dependant – If you do not have a spouse or common-law partner and support a dependent relative who lives with you, and his or her net income for the year will be \$653 or less, enter \$6,526. If his or her net income for the year will be between \$653 and \$7,179 and you want to calculate a partial claim, get the <i>Worksheet for the 2002 Ontario Personal Tax Credits Return</i> (TD1ON-WS) and complete the appropriate section.</p>	
<p>8. Caregiver amount – If you are taking care of a person who lives with you, whose net income for the year will be \$12,395 or less, and who is either your or your spouse's or common-law partner's:</p> <ul style="list-style-type: none"> • parent or grandparent age 65 or older, or • relative age 18 or older who is dependent on you because of an infirmity, <p>enter \$3,623. If the dependant's net income for the year will be between \$12,395 and \$16,018 and you want to calculate a partial claim, get the <i>Worksheet for the 2002 Ontario Personal Tax Credits Return</i> (TD1ON-WS) and complete the appropriate section.</p>	
<p>9. Amount for infirm dependant age 18 or older – If you are supporting an infirm dependant age 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and his or her net income for the year will be \$5,150 or less, enter \$3,623. You cannot claim an amount for a dependant claimed on line 8. If the dependant's net income for the year will be between \$5,150 and \$8,773 and you want to calculate a partial claim, get the <i>Worksheet for the 2002 Ontario Personal Tax Credits Return</i> (TD1ON-WS) and complete the appropriate section.</p>	
<p>10. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of his or her age amount, pension income amount, tuition and education amounts (maximum \$5,315), or disability amount on his or her income tax return, enter the unused part.</p>	
<p>11. Amounts transferred from a dependant – If your dependant will not use all of his or her tuition and education amounts (maximum \$5,315) or disability amount on his or her income tax return, enter the unused part.</p>	
<p>12. TOTAL CLAIM AMOUNT – Add lines 1 through line 11. Your employer or payer will use your claim amount to determine the amount of your provincial payroll tax deductions.</p>	\$ 7686

Form continues on the back →

Forms and publications

You can get the forms and publications mentioned on this form from the Internet at www.cra.gc.ca/forms or by calling 1-800-959-2221.

Why is there an Ontario TD1 form?

Ontario has its own tax rates and brackets, as well as its own non-refundable tax credits. Your provincial income tax is calculated directly on your taxable income.

Your employer or payer uses the personal tax credit amounts you claim on your TD1 form to calculate your federal payroll tax deductions. Similarly, your employer or the payer of your pension will now calculate the provincial tax to deduct from your pay or pension cheque using the personal tax credit amounts you claim on your TD1ON form.

Income from other employers or payers

Your earnings may not be subject to payroll tax deductions if your total income from all employers and payers for the year will be less than your total claim amount.

Will your total income for the year be less than your total claim amount on line 12 on the front page?

Yes No

If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1ON for 2002, you can choose not to claim them again. By doing this, you may not have to pay as much tax when you file your income tax return. To choose this option, enter "0" on line 12 on the front page and do not complete lines 2 to 11.

Certification

I certify that the information given in this return is, to the best of my knowledge, correct and complete.

Signature

Heather Bailke

Date

Feb 15/02

It is a serious offence to make a false return.



Do I have to complete this form?

Complete this Ontario TD1 form if you completed a federal Form TD1, 2001 Personal Tax Credits Return, and you are:

- an employee working in Ontario; or
• a pensioner residing in Ontario.

If you complete this form, be sure to sign and date it on the back page and give it to your employer or payer with your federal TD1 form. Your employer or payer will use both forms to determine the amount of your payroll tax deductions.

Form with fields: Last name (Baillie), First name and initial(s) (Heather), Date of birth (1963/07/28), Employee number, Address including postal code (187 E. Francis St, Thunder Bay, Ont P7E-4A9), For non-residents only - Country of permanent residence, Social insurance number (4711838664)

1. Basic personal amount - Every person employed in Ontario and every pensioner residing in Ontario can claim this amount. If you will have more than one employer in 2001, see the section called "Income from other employers or payers" on the back page.

\$7,426

2. Age amount - If you will be 65 or older on December 31, 2001, and your net income from all sources will be \$26,994 or less, enter \$3,626. If your net income will be between \$26,994 and \$51,168 and you want to calculate a partial claim, get the Worksheet for the 2001 Ontario Personal Tax Credits Return (TD1ON-WS) and complete the appropriate section.

3. Pension income amount - If you will receive regular pension payments from a pension plan or fund (excluding Canada or Quebec Pension Plans (CPP/QPP), Old Age Security and guaranteed income supplements), enter \$1,027 or your estimated annual pension income, whichever is less.

4a. Tuition and education amounts (full-time) - If you are a student enrolled full-time at a university, college, or educational institution certified by Human Resources Development Canada, enter the total of the tuition fees you will pay, if more than \$100 per institution, plus \$205 for each month that you will be enrolled full-time.

4b. Tuition and education amounts (part-time) - If you are a student enrolled part-time at a university, college, or educational institution certified by Human Resources Development Canada, enter the total of the tuition fees you will pay, if more than \$100 per institution, plus \$62 for each month that you will be enrolled part-time.

5. Disability amount - If you will claim the disability amount on your income tax return by using Form T2201, Disability Tax Credit Certificate, enter \$4,409.

6. Spousal amount - If you are supporting your spouse or common-law partner who lives with you, and his or her net income for the year will be \$631 or less, enter \$6,306. If his or her net income for the year will be between \$631 and \$6,937 and you want to calculate a partial claim, get the Worksheet for the 2001 Ontario Personal Tax Credits Return (TD1ON-WS) and complete the appropriate section.

7. Equivalent-to-spouse amount - If you do not have a spouse or common-law partner and support a dependent relative who lives with you, and his or her net income for the year will be \$631 or less, enter \$6,306. If his or her net income for the year will be between \$631 and \$6,937 and you want to calculate a partial claim, get the Worksheet for the 2001 Ontario Personal Tax Credits Return (TD1ON-WS) and complete the appropriate section.

8. Caregiver amount - If you are taking care of a person who lives with you, whose net income for the year will be \$11,976 or less, and who is either your or your spouse's or common-law partner's:
• parent or grandparent age 65 or older, or
• relative age 18 or older who is dependent on you because of an infirmity,
enter \$2,450. If the dependant's net income for the year will be between \$11,976 and \$14,426 and you want to calculate a partial claim, get the Worksheet for the 2001 Ontario Personal Tax Credits Return (TD1ON-WS) and complete the appropriate section.

9. Amount for infirm dependant age 18 or older - If you are supporting an infirm dependant age 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and his or her net income for the year will be \$4,976 or less, enter \$2,450. You cannot claim an amount for a dependant claimed on line 8. If the dependant's net income for the year will be between \$4,976 and \$7,426 and you want to calculate a partial claim, get the Worksheet for the 2001 Ontario Personal Tax Credits Return (TD1ON-WS) and complete the appropriate section.

10. Amounts transferred from your spouse or common-law partner - If your spouse or common-law partner will not use all of his or her age amount, pension income amount, tuition and education amounts (maximum \$5,135), or disability amount on his or her income tax return, enter the unused part.

11. Amounts transferred from your dependant - If your dependant will not use all of his or her tuition and education amounts (maximum \$5,135) or disability amount on his or her income tax return, enter the unused part.

12. TOTAL CLAIM AMOUNT - Add lines 1 through line 11. Your employer or payer will use your claim amount to determine the amount of your provincial payroll tax deductions.

\$ 7426.00

Form continues on the back ->

Forms and publications

You can get the forms and publications mentioned on this form from the Internet at www.ccradrc.gc.ca or by calling 1-800-959-2221.

Why is there an Ontario TD1 form?

Ontario has adopted a new method of calculating personal income tax. This new method is called "Tax on income." With this method, your provincial income tax will no longer be a percentage of federal income tax. You will calculate your provincial income tax directly on your taxable income, according to Ontario's own tax rates and brackets, as well as Ontario's own non-refundable tax credits. Similarly, your employer or the payer of your pension will now calculate the provincial tax to deduct from your pay or pension cheque using the "Tax on income" method.

Your employer or payer uses the personal tax credit amounts you claim on your TD1 form to calculate your payroll tax deductions. With the former "Tax on tax" method, there was only a federal TD1 form. With "Tax on income", there is also an Ontario TD1 form because Ontario established its own values for many of the personal tax credit amounts.

Income from other employers or payers

Your earnings may not be subject to payroll tax deductions if your employment income from all employers for the year will be less than your total claim amount.

Will your total employment income for the year be less than your total claim amount on line 12 on the front page?

Yes No

If you have more than one employer or payer and you have already claimed personal tax credit amounts on another Form TD1ON for 2001, you can choose not to claim them again. By doing this, you may not have to pay as much tax when you file your income tax return. To choose this option, enter "0" on line 12 on the front page and do not complete lines 2 to 11.

Certification

I certify that the information given in this return is, to the best of my knowledge, correct and complete.

Signature

Heather Baillie

Date

June 4/01

It is a serious offence to make a false return.



2001 ONTARIO PERSONAL TAX CREDITS RETURN

TD1ON

Do I have to complete this form?

Complete this Ontario TD1 form if you completed a federal Form TD1, *2001 Personal Tax Credits Return*, and you are:

- an employee working in Ontario; or
- a pensioner residing in Ontario.

If you complete this form, be sure to sign and date it on the back page and give it to your employer or payer with your federal TD1 form. Your employer or payer will use both forms to determine the amount of your payroll tax deductions.

Last name Baillie	First name and initial(s) Heather	Date of birth (YYYY/MM/DD) 1963/07/28	Employee number
Address including postal code 187 E. Francis St, Thunder Bay		For non-residents only - Country of permanent residence	Social insurance number 471838664

<p>1. Basic personal amount – Every person employed in Ontario and every pensioner residing in Ontario can claim this amount. If you will have more than one employer in 2001, see the section called "Income from other employers or payers" on the back page.</p>	\$7,426
<p>2. Age amount – If you will be 65 or older on December 31, 2001, and your net income from all sources will be \$26,994 or less, enter \$3,626. If your net income will be between \$26,994 and \$51,168 and you want to calculate a partial claim, get the <i>Worksheet for the 2001 Ontario Personal Tax Credits Return</i> (TD1ON-WS) and complete the appropriate section.</p>	
<p>3. Pension income amount – If you will receive regular pension payments from a pension plan or fund (excluding Canada or Quebec Pension Plans (CPP/QPP), Old Age Security and guaranteed income supplements), enter \$1,027 or your estimated annual pension income, whichever is less.</p>	
<p>4a. Tuition and education amounts (full-time) – If you are a student enrolled full-time at a university, college, or educational institution certified by Human Resources Development Canada, enter the total of the tuition fees you will pay, if more than \$100 per institution, plus \$205 for each month that you will be enrolled full-time.</p>	
<p>4b. Tuition and education amounts (part-time) – If you are a student enrolled part-time at a university, college, or educational institution certified by Human Resources Development Canada, enter the total of the tuition fees you will pay, if more than \$100 per institution, plus \$62 for each month that you will be enrolled part-time.</p>	
<p>5. Disability amount – If you will claim the disability amount on your income tax return by using Form T2201, <i>Disability Tax Credit Certificate</i>, enter \$4,409.</p>	
<p>6. Spousal amount – If you are supporting your spouse or common-law partner who lives with you, and his or her net income for the year will be \$631 or less, enter \$6,306. If his or her net income for the year will be between \$631 and \$6,937 and you want to calculate a partial claim, get the <i>Worksheet for the 2001 Ontario Personal Tax Credits Return</i> (TD1ON-WS) and complete the appropriate section.</p>	
<p>7. Equivalent-to-spouse amount – If you do not have a spouse or common-law partner and support a dependent relative who lives with you, and his or her net income for the year will be \$631 or less, enter \$6,306. If his or her net income for the year will be between \$631 and \$6,937 and you want to calculate a partial claim, get the <i>Worksheet for the 2001 Ontario Personal Tax Credits Return</i> (TD1ON-WS) and complete the appropriate section.</p>	
<p>8. Caregiver amount – If you are taking care of a person who lives with you, whose net income for the year will be \$11,976 or less, and who is either your or your spouse's or common-law partner's:</p> <ul style="list-style-type: none"> • parent or grandparent age 65 or older, or • relative age 18 or older who is dependent on you because of an infirmity, <p>enter \$2,450. If the dependant's net income for the year will be between \$11,976 and \$14,426 and you want to calculate a partial claim, get the <i>Worksheet for the 2001 Ontario Personal Tax Credits Return</i> (TD1ON-WS) and complete the appropriate section.</p>	
<p>9. Amount for infirm dependant age 18 or older – If you are supporting an infirm dependant age 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and his or her net income for the year will be \$4,976 or less, enter \$2,450. You cannot claim an amount for a dependant claimed on line 8. If the dependant's net income for the year will be between \$4,976 and \$7,426 and you want to calculate a partial claim, get the <i>Worksheet for the 2001 Ontario Personal Tax Credits Return</i> (TD1ON-WS) and complete the appropriate section.</p>	
<p>10. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of his or her age amount, pension income amount, tuition and education amounts (maximum \$5,135), or disability amount on his or her income tax return, enter the unused part.</p>	
<p>11. Amounts transferred from your dependant – If your dependant will not use all of his or her tuition and education amounts (maximum \$5,135) or disability amount on his or her income tax return, enter the unused part.</p>	
<p>12. TOTAL CLAIM AMOUNT – Add lines 1 through line 11. Your employer or payer will use your claim amount to determine the amount of your provincial payroll tax deductions.</p>	\$ 7426-

Form continues on the back →

Forms and publications

You can get the forms and publications mentioned on this form from the Internet at www.ccra-adrc.gc.ca or by calling 1-800-959-2221.

Why is there an Ontario TD1 form?

Ontario has adopted a new method of calculating personal income tax. This new method is called "Tax on income." With this method, your provincial income tax will no longer be a percentage of federal income tax. You will calculate your provincial income tax directly on your taxable income, according to Ontario's own tax rates and brackets, as well as Ontario's own non-refundable tax credits. Similarly, your employer or the payer of your pension will now calculate the provincial tax to deduct from your pay or pension cheque using the "Tax on income" method.

Your employer or payer uses the personal tax credit amounts you claim on your TD1 form to calculate your payroll tax deductions. With the former "Tax on tax" method, there was only a federal TD1 form. With "Tax on income", there is also an Ontario TD1 form because Ontario established its own values for many of the personal tax credit amounts.

Income from other employers or payers

Your earnings may not be subject to payroll tax deductions if your employment income from all employers for the year will be less than your total claim amount.

Will your total employment income for the year be less than your total claim amount on line 12 on the front page?

Yes No

If you have more than one employer or payer and you have already claimed personal tax credit amounts on another Form TD1ON for 2001, you can choose not to claim them again. By doing this, you may not have to pay as much tax when you file your income tax return. To choose this option, enter "0" on line 12 on the front page and do not complete lines 2 to 11.

Certification

I certify that the information given in this return is, to the best of my knowledge, correct and complete.

Signature

A Baillie

Date

Oct 3/01

It is a serious offence to make a false return.

PERSONAL TAX CREDITS RETURN

Instructions

Complete this return if you have a new employer or payer, and you will receive one or more of the following types of income:

- salary, wages, commissions, pensions, or any other remuneration; or
- Employment Insurance benefits.

You **do not** have to file a new return every year unless your marital status changes or you expect a change in your personal credits for that year. Complete a new return no later than seven days after the change. It is an offence to file a false return.

If you make regular spousal support payments, or if you regularly contribute to a registered retirement savings plan (RRSP) during the year, you can reduce the amount of tax to be withheld from your income. To make this request, you have to write to your tax services office for a letter of authority.

You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

If you receive non-employment income, such as a pension or Old Age Security, and you want to have extra tax deducted at source, you can complete Form TD3, *Request for Income Tax Deduction on Non-Employment Income*.

If you need help, ask your employer or payer, or call your tax services office or tax centre. You can find the telephone numbers listed under "Revenue Canada" in the Government of Canada section of your telephone book.

TD1 E (98)

Confidential calculation on back — Employee's copy



Employer's or payer's copy

PERSONAL TAX CREDITS RETURN

After you complete this return, give it to your employer or payer.

Last name (capital letters) Baillie		Usual first name and initials Heather T	Employee number
Address 187 E. Francis St		For non-residents only – country of permanent residence	Social insurance number 4711838664
Postal code Thunder Bay, Ont P7E-4A9		Date of birth 19630728 Year Month Day	

1. Basic personal amount

Everyone can claim **\$6,456** as the basic personal amount.

- If you choose to claim this amount, **enter \$6,456**.
- If you choose not to claim this amount (e.g., when you have more than one employer or payer and you have already claimed the basic personal amount), **enter 0** in box **A** on the other side of this return. Do not complete sections 2 to 8. You may want to complete sections 10 to 12.
- If you are a non-resident, and you are including 90% or more of your annual world income when determining your taxable income in Canada, you can claim certain personal amounts. If you are including less than 90% of your annual world income, **enter 0** in box **A** on the other side of this return. If you are not sure about your non-resident status, or need more information, call your tax services office or tax centre.

Credit claimed **\$ 6456.00**

2. Spousal amount

You can claim an amount for supporting your spouse if you are **married or have a common-law spouse**.

Generally, a common-law spouse is a person of the opposite sex with whom you live in a common-law relationship for any continuous period of at least 12 months, including any period of separation (due to a breakdown in the relationship) of less than 90 days. It can also be a person of the opposite sex with whom you live in a common-law relationship and who is the natural or adoptive parent of your child. If you are not sure about your status, or need more information, call your tax services office or tax centre.

Equivalent-to-spouse amount

You can claim an equivalent-to-spouse amount if you are **single, divorced, separated, or widowed**, and you support a dependant who is:

- under 18, your parent or grandparent, or mentally or physically infirm;
- related to you by blood, marriage, or adoption; and
- living with you, in Canada, in a home that you maintain; (a dependant may live away from home while attending school.)

Calculating the amount

If you marry during the year, your spouse's net income includes the income earned before and during the marriage.

If the net income for the year of your spouse or dependant will be:

- more than \$5,918, **enter 0**;
- \$538 or less, **enter \$5,380**; or
- more than \$538, complete calculation 2 on the back of this return and **enter** the result as credit claimed.

Credit claimed **\$ 0**

If your equivalent-to-spouse claim is for an infirm dependant age 18 or older, you may be able to claim an amount in section 3. Otherwise, any person you claim here cannot be claimed again in section 3.

3. Amount for infirm dependants age 18 or older

You can claim an amount for each infirm dependant age 18 or older who is your or your spouse's:

- child or grandchild, and has a physical or mental infirmity; or
- parent, grandparent, brother, sister, aunt, uncle, niece, or nephew, who resides in Canada, and has a physical or mental infirmity.

Calculating the amount

If your dependant's net income for the year will be:

- \$4,103 or less, **enter \$2,353**; or
- more than \$4,103, complete calculation 3 on the back of this return and **enter** the result as credit claimed.

You can claim an amount for each infirm dependant you have.

Credit claimed **\$ 0**

4. Amount for eligible pension income

Eligible pension income includes pension payments received from a pension plan or fund as a life annuity, and foreign pension payments. It does not include payments from the Canada Pension Plan or Quebec Pension Plan, Old Age Security, guaranteed supplements, or lump-sum withdrawals from a pension fund.

If you receive an eligible pension income, you can claim your eligible pension income or \$1,000, whichever amount is less.

Credit claimed **\$ 0**

5. Age amount

If you will be 65 or older at the end of the year and your estimated net income from all sources for the year will be:

- \$25,921 or less, **enter \$3,482**;
- more than \$25,921, but less than \$49,134.33, complete calculation 5 on the back of this return and **enter** the result as credit claimed; or
- more than \$49,134.33, **enter \$0**.

Credit claimed **\$ 0**

Calculation 2: net income more than \$53,849, calculate: **\$ 5,918**
 Minus: net income of spouse or dependant
 Total
Report the total in section 2 as a credit claimed.

Calculation 3: net income more than \$4,103, calculate: **\$ 6,456**
 Minus: dependant's net income
 If more than \$2,353, enter \$2,353
 Minus: equivalent-to-spouse amount claimed in section 2
 Total: If negative, enter 0
Report the total in section 3 as a credit claimed.

Calculation 5: net income over \$25,921, but less than \$49,134.33, calculate basic age amount: **\$ 3,482** **A**
 Reduced by:
 1. Annual estimated net income \$
 2. Less base amount \$ - 25,921
 3. Line 1 minus line 2 \$
 4. Multiply line 3 by 15% **B**
Total: A minus B. If negative, enter 0 \$
Report the total in section 5 as a credit claimed.

Claim Codes	
Total claim amount	Claim codes
No claim amount	0
Minimum \$ 6,456	1
\$ 6,456.01 - 8,037	2
8,037.01 - 9,619	3
9,619.01 - 11,202	4
11,202.01 - 12,783	5
12,783.01 - 14,364	6
14,364.01 - 15,946	7
15,946.01 - 17,527	8
17,527.01 - 19,109	9
19,109.01 - 20,693	10
\$ 20,693.01 - and over	X
Manual calculation required by employer	X
No tax withholding required	E



6. Tuition fees and education amount
 Enter your tuition fees, for courses you will take in the year, to attend a university, college, or an institution that the Minister of Human Resources Development has certified
 Add \$200 for each month in the year that you will be enrolled full-time in a qualifying educational program at a university, college, or a school offering job retraining courses or correspondence courses
 Subtotal
 Subtract any scholarships, fellowships, or bursaries you will receive in the year (do not report the first \$500)
 Enter the total amount claimed. If the amount is negative, enter 0. **Credit claimed** \$

7. Disability amount
 You can claim \$4,233 if you are severely impaired, mentally or physically, and are claiming the disability amount by using Form T2201, *Disability Tax Credit Certificate*.
 Such an impairment has to markedly restrict your daily living activities. The impairment has to last, or be expected to last, for a continuous period of at least 12 months.
 Enter the total amount claimed **Credit claimed** \$

8. Amounts transferred from your spouse, or dependants
 You can transfer any of the following amounts that your spouse, or dependants do not need to reduce their federal income tax to zero.
Age amount – If your spouse will be 65 or older this year, you can claim any unused balance of the age amount to a maximum of \$3,482
Pension income amount – If your spouse receives eligible pension income, you can claim any unused balance of the eligible pension amount to a maximum of \$1,000
Disability amount – If your spouse or dependant is disabled, you can claim the unused balance of their disability amount, to a maximum of \$4,233 for each person
Tuition fees and education amount – If you are supporting a spouse, child or grandchild attending a university, college, or a certified educational institution, you can claim the unused balance of their tuition fees and education amounts to a maximum of \$5,000 for each person
 Enter the total amount calculated **Credit claimed** \$

9. Total all your personal tax credit amounts from sections 1 to 8 **Total of credits** \$
 See the claim codes at the top of this page to determine which claim code applies to you. Enter this code in box **A**.
 If the total of your tax credits is more than your total employment income from all sources for the year, your claim code is "E."
 A

Additional information

10. Additional tax to be deducted
 If you receive other income, you may want to have more tax deducted from each pay. By doing this, you may not have to pay as much tax when you file your income tax return. To choose this option, state the amount of additional tax you want to have deducted from each pay. To change this deduction later, you have to complete a new TD1 return. \$

11. Deduction for living in a prescribed zone (e.g., Yukon Territory, or Northwest Territories)
 If you live in the Yukon Territory, Northwest Territories, or another prescribed zone for more than six months in a row, beginning or ending this year, you can claim:
 • \$7.50 for each day that you live in the prescribed zone; or
 • \$15 for each day that you live in the prescribed zone, if during that time you live in a dwelling that you maintain, and you are the only person living in that dwelling who is claiming this deduction.
 For more information, get Form T2222 and the publication, *Northern Residents Deductions – Places in Prescribed Zones*, which you can get from any tax services office or tax centre. \$

12. If you live in **Ontario, Manitoba, Saskatchewan, or British Columbia** enter the number of your dependants under 18 years old at the end of the year.
 For **Ontario, Manitoba, and Saskatchewan** residents, only the spouse with the higher net income can enter an amount.
 If you live in **Ontario, Manitoba, or British Columbia**, do not include a child claimed for the equivalent-to-spouse amount in section 2.

I certify that the information given in this return is, to the best of my knowledge, correct and complete.
 Signature Date

PERSONAL TAX CREDITS RETURN

After you complete this return, give it to your employer or payer.

Last name (capital letters) TOSET,		Usual first name and initials HEATHER T	Employee number
Address 187 E. FRANCES ST		For non-residents only - country of permanent residence	Social insurance number 4 7 1 8 3 8 6 6 4
Postal code THUNDER BAY, ONT M1E 4A9		Date of birth 1 9 6 3 0 7 2 8	

1. Basic personal amount

Everyone can claim **\$6,456** as the basic personal amount.

- If you choose to claim this amount, **enter \$6,456**.
- If you choose not to claim this amount (e.g., when you have more than one employer or payer and you have already claimed the basic personal amount), **enter 0** in box **A** on the other side of this return. Do not complete sections 2 to 8. You may want to complete sections 9 to 11.
- If you are a non-resident, and you are including 90% or more of your annual world income when determining your taxable income in Canada, you can claim certain personal amounts. If you are including less than 90% of your annual world income, **enter 0** in box **A** on the other side of this return. If you are not sure about your non-resident status, or need more information, call your tax services office or tax centre.

Credit claimed **\$ 6456.00**

2. Spousal amount or equivalent-to-spouse amount

You can claim an amount for supporting your spouse if you are **married or have a common-law spouse**.

Generally, a common-law spouse is a person of the opposite sex with whom you live in a common-law relationship for any continuous period of at least 12 months, including any period of separation (due to a breakdown in the relationship) of less than 90 days, or with whom you live in a common-law relationship and who is the natural or adoptive parent of your child. If you are not sure about your status, or need more information, call your tax services office or tax centre.

You can claim an equivalent-to-spouse amount if you are **single, divorced, separated, or widowed**, and you support a relative who is:

- under 18, unless the relative is your parent or grandparent, or has a mental or physical infirmity;
- related to you by blood, marriage, or adoption;
- living with you in a home you maintain; and
- residing in Canada (if the relative is your child, the child does not have to reside in Canada).

Calculating the amount

If you marry during the year, your spouse's net income includes the income earned before and during the marriage.

If the net income for the year of your spouse or relative will be:

- over \$5,918, **enter 0**;
- \$538 or less, **enter \$5,380**; or
- more than \$538, complete calculation 2 on the back of this return and **enter** the result as credit claimed.

Any person you claim here cannot be claimed again in section 3.

Credit claimed \$ _____

3. Amount for disabled dependent relatives

You can claim an amount for each disabled dependant who is your or your spouse's:

- child or grandchild, 18 years old or older, and has a physical or mental infirmity; or
- parent, grandparent, brother, sister, aunt, uncle, niece, or nephew, who is 18 years old or older, resides in Canada, and has a physical or mental infirmity.

Calculating the amount for a disabled dependent relative:

If your dependant's net income for the year will be:

- \$2,690 or less, **enter \$1,583**, or
- more than \$2,690, complete calculation 3 on the back of this return and **enter** the result as credit claimed.

You can claim an amount for each disabled dependent relative you have.

Credit claimed \$ _____

4. Amount for eligible pension income

Eligible pension income includes pension payments received from a pension plan or fund as a life annuity, and foreign pension payments. It does not include payments from the Canada Pension Plan or Quebec Pension Plan, Old Age Security, guaranteed supplements, or lump-sum withdrawals from a pension fund.

If you receive an eligible pension income, you can claim your eligible pension income or \$1,000, whichever amount is less.

Credit claimed \$ _____

5. Age amount

If you will be 65 or older at the end of the year and your estimated net income from all sources for the year will be:

- \$25,921 or less, **enter \$3,482**;
- over \$25,921, but less than \$49,134.33, complete calculation 5 on the back of this return and **enter** the result as credit claimed; or
- over \$49,134.33, **enter \$0**.

Credit claimed \$ _____

6. Tuition fees and education amount

Enter your tuition fees, for courses you will take in the year, to attend a university, college, or an institution that the Minister of Human Resources Development has certified

Add \$80 for each month in the year that you will be enrolled full-time in a qualifying educational program at a university, college, or a school offering job retraining courses or correspondence courses

Subtotal

Subtract any scholarships, fellowships, or bursaries you will receive in the year (do not report the first \$500)

Enter the total amount claimed. If the amount is negative, enter 0. Credit claimed \$

7. Disability amount

You can claim \$4,233 for a person who is severely impaired, mentally or physically, and for whom you will claim the disability amount by using Form T2201, *Disability Tax Credit Certificate*.

Such an impairment has to markedly restrict the person in his or her daily living activities. The impairment has to last, or be expected to last, for a continuous period of at least 12 months.

Enter the total amount claimed: Credit claimed \$

8. Amounts transferred from your spouse, relatives, or dependants

You can transfer any of the following amounts that your spouse, relative, or dependants do not need to reduce their federal income tax to zero.

Age amount - If your spouse will be 65 or older this year, you can claim any unused balance of the age amount to a maximum of \$3,482

Pension income amount - If your spouse receives eligible pension income, you can claim any unused balance of the eligible pension amount to a maximum of \$1,000

Disability amount - If your spouse, relatives, or dependants are disabled, you can claim their unused balance of the disability amount to a maximum of \$4,233 for each person

Tuition fees and education amount - If you are supporting a spouse, relative, or dependants who are attending a university, college, or a certified educational institution, you can claim their unused balance of tuition fees and education amount to a maximum of \$4,000 for each person

Enter the total amount calculated Credit claimed \$

Total all your personal tax credit amounts from sections 1 to 8 Total of credits \$ 6456.⁰⁸

See the claim codes at the top of this return to determine the claim code that applies to you. Enter this code in box **A**.
If the total of your tax credits is greater than your total employment income from all sources for the year, your claim code is "E."

A

Additional information

9. Additional tax to be deducted

If you receive other income you may want to have more tax deducted from each pay. By doing this, you may not have to pay extra tax when you file your income tax return. To choose this option, state the amount of additional tax you want to have deducted from each pay. To change this deduction later, you have to complete a new TD1 return.

\$ 0

10. Deduction for living in a designated area (e.g., Yukon Territory, or Northwest Territories)

If you live in the Yukon Territory, Northwest Territories, or another designated area for more than six months in a row, beginning or ending this year, you can claim:

- \$7.50 for each day that you live in the designated area; or
- \$15 for each day that you live in the designated area, if during that time you live in a dwelling that you maintain, and you are the only person living in that dwelling who is claiming this deduction.

For more information, including a list and categories of designated areas, see the income tax guide called *Northern Residents Deductions*, available at any tax services office or tax centre.

\$

11. If you reside in Ontario, Manitoba, Saskatchewan, or British Columbia, enter the number of your dependants under 18 years old at the end of the year.

2

For Ontario, Manitoba, and Saskatchewan residents, only the spouse with the higher net income can enter an amount. If you reside in Ontario, Manitoba, or British Columbia, the number of children indicated should not include a child claimed for the equivalent-to-spouse amount.

I certify that the information given in this return is, to the best of my knowledge, correct and complete.

Signature

Heather Toset

Date

May 1/96

Instructions

You have to complete this return if you have a new employer or payer, and you received one or more of the following types of income:

- salary, wages, commissions, pensions, or any other remuneration; or
- Unemployment Insurance benefits, including training allowances.

Complete a new return no later than seven days after your marital or parental status changes or when you expect a change in your personal credits for the year. It is an offence to file a false return.

If you receive non-employment income, such as a pension or Old Age Security, and you want to have extra tax deducted at source, you can complete Form TD3, Request for Income Tax Deduction on non-employment income.

If you have deductions such as registered retirement savings plan contributions, alimony payments, or child care expenses, the amount of tax to be withheld from your income can be reduced. You have to send a written application to your district income tax office. A tax office letter of authority is not needed when a court order states that alimony or maintenance payments have to be deducted at source from an employee's salary.

If you need help, ask your employer or payer, or call the Employer Services Division of your income tax office. The number for this office is listed in the government pages of your telephone book under Revenue Canada.

Confidential calculation on back - Employee's copy

Employer's or payer's copy

After you complete this return, give it to your employer or payer.

Last name (capital letters) TOSET		Usual first name and initials HEATHER	Employee number
Address 187 E FRANCIS ST		For non-residents only - country of permanent residence	Social insurance number 471838664
Postal code T BAY, ONT P7E-4A9		Date of birth 19630722	

1. Basic personal amount

Everyone can claim \$6,456 as the basic personal amount.

- If you choose to claim this amount, enter \$ 6,456 .
- If you choose not to claim this amount (e.g. when you have more than one employer or payer and you have already claimed the basic personal amount), enter 0 in box **A** on the other side of this return and do not complete sections 2 to 8. You may wish to complete sections 9 to 11.
- If you are a non-resident, and you will be including most of your annual world income (90% or more) when determining your taxable income in Canada, you can claim certain personal amounts. If you are not sure about your non-resident status, or need more information, call the Client Assistance Division of your income tax office.

Credit claimed \$ 6456.00

2. Spousal amount or equivalent-to-spouse amount.

You can claim an amount for supporting your spouse if you are **married or have a common-law spouse**. A common-law spouse is a person of the opposite sex with whom you live in a common-law relationship for any continuous period of at least 12 months, including any period of separation (due to a breakdown in the relationship) of less than 90 days, or with whom you live in a common-law relationship and who is the natural or adoptive parent of your child.

You can claim an equivalent-to-spouse amount if you are **single, divorced, separated, or widowed**, and you support a relative who is:

- residing in Canada (if the relative is your child, the child does not have to reside in Canada);
- living with you in a home you maintain;
- related to you by blood, marriage, or adoption; and
- under 18 years old, except for a relative who has a mental or physical infirmity.

Calculating the amount

If you marry during the year, your spouse's net income includes the income earned before and during the marriage.

If the net income of your spouse or relative for the year will be:

- over \$5,918, enter 0;
- \$538 or less, enter \$5,380; or
- more than \$538, complete calculation no. 2 on the back of this return and enter the result as credit claimed.

Credit claimed \$ _____

Any person you claim here cannot be claimed again in section 3.

3. Amount for disabled dependent relatives

With the introduction of the child tax benefit, there is no amount for dependent children who are under the age of 18 at the end of the year. However, you can claim an amount for each disabled dependant who is:

- your or your spouse's child or grandchild, 18 years old or older, and who has a physical or mental infirmity; or
- your or your spouse's parent, grandparent, brother, sister, aunt, uncle, niece, or nephew, who is 18 years old or older, and who has a physical or mental infirmity and is resident in Canada.

Calculating the amount for a disabled dependent relative:

If your dependant's net income for the year will be:

- \$2,690 or less, enter \$1,583 in section 3 of this return; or
- more than \$2,690, complete calculation no. 3 on the back of this return and enter the result as credit claimed.

Credit claimed \$ _____

You can claim an amount for each disabled dependent relative you have.

4. Amount for eligible pension

An eligible pension income includes pension payments received from a pension plan or fund as a life annuity, and foreign pension payments. It does not include payments from the Canada or Quebec Pension Plan, Old Age Security, guaranteed supplements, or lump-sum withdrawals from a pension fund.

If you receive an eligible pension income, you can claim your eligible pension income or

\$1,000, whichever amount is less.

Credit claimed \$ _____

5. Age amount .

If your estimated net income from all sources for the year will be:

- \$ 25,921 or less, enter \$3,482 ;
- over \$25,921, but not over \$49,134.33, complete calculation no. 5 on the back of this return and enter the result as credit claimed; or
- over \$49,134.33, enter \$0.

Credit claimed \$ _____

Calculation no. 2 • more than \$538, calculate: **\$ 5,918**
 Minus: net income of spouse or relative _____
Total calculated: _____
Report total in section 2 as credit claimed _____

Calculation no. 3 • more than \$2,690, calculate: **\$ 4,273**
 Minus: dependant's net income _____
Total calculated: _____
Report total in section 3 as credit claimed _____

Calculation no. 5:
 • over \$25,921, but not over \$49,134.33, calculate:
 Basic age amount: _____ **\$ 3,482 A.**
Reduced by:
 1. Annual estimated net income. \$ _____
 2. Less base amount - \$ 25,921
 3. Line 1 minus line 2 = \$ _____
 4. Line 3 by 15% - _____ **B.**
Subtract A from B. If negative, enter 0 \$ = _____
Report total in section 5 as credit claimed _____

Claim Codes	
Total claim amount	Claim codes
No claim amount	0
Minimum \$ 6,456	1
\$ 6,456.01 - 8,037	2
8,037.01 - 9,619	3
9,619.01 - 11,202	4
11,202.01 - 12,783	5
12,783.01 - 14,364	6
14,364.01 - 15,946	7
15,946.01 - 17,527	8
17,527.01 - 19,109	9
19,109.01 - 20,693	10
\$ 20,693.01 - and over	X
Manual calculation required by employer	
No tax withholding required	E

6. Tuition fees and education amount
 Enter your tuition fees, for courses you will take in the year, to attend a university, college, or an institution that the Minister of Human Resources Development has certified. _____
 Add \$80 for each month in the year that you will be enrolled full-time in a qualifying educational program at a university, college, or a school offering job retraining courses or correspondence courses, as indicated on Form T2202 or T2202A. _____
 Subtract any scholarships, fellowships, or bursaries you will receive in the year (do not report the first \$500)
 Enter the total amount claimed. If you arrive at a negative amount, enter 0. _____ **Credit claimed** \$ _____

7. Disability amount
 You can claim \$4,233 for a person who is severely impaired, mentally or physically, and for whom you will claim the disability amount by using Form T2201, *Disability Tax Credit Certificate*. Such an impairment has to markedly restrict the person in his or her daily living activities. The impairment has to last, or be expected to last, for a continuous period of at least 12 months.
 Enter the total amount claimed: _____ **Credit claimed** \$ _____

8. Amounts transferred from your spouse, relatives, or dependants
 You can transfer any of the following amounts that your spouse, relative, or dependants do not need to reduce their federal income tax to zero.
Age amount - If, this year, your spouse will be 65 or older, you can claim any unused balance of the age amount to a maximum of \$3,482. _____
Pension income amount - If your spouse receives eligible pension income, you can claim any unused balance of the eligible pension amount to a maximum of \$1,000. _____
Disability amount - If your spouse, relatives, or dependants are disabled, you can claim their unused balance of the disability amount to a maximum of \$4,233 for each person. _____
Tuition fees and education amount - If you are supporting a spouse, relative, or dependants who are attending a university, college, or a certified educational institution, you can claim their unused balance of tuition fees and education amount to a maximum of \$4,000 for each person. _____
 Enter the total amount calculated **Credit claimed** \$ _____

Total all your personal tax credit amounts from sections 1 to 8 **Total of credits** \$ 6456.50

At the top of this form, see the claim codes to determine the claim code that applies to you, and enter this code in box **A**. If the total of your tax credits is greater than your employment income for the year, your claim code is "E."
 E A

Additional information

9. Additional tax to be deducted
 If you receive additional income you may find it convenient to have additional tax deducted from each payment. This will help you avoid having to pay tax when you file your income tax return. If so, state the amount of additional tax you want to have deducted from each payment. If you want to change this extra deduction later, you have to complete a new TD1 return. \$ _____

10. Deduction for living in a designated area (e.g., Yukon Territory, or Northwest Territories)
 If you live in the Yukon Territory, Northwest Territories, or another designated area for more than six months in a row, beginning or ending this year, you can claim:
 • \$7.50 for each day that you live in the designated area; or
 • \$15 for each day that you live in the designated area, if during that time you live in a dwelling that you maintain, and you are the only person living in that dwelling who is claiming this deduction.
 For more information, including a list and categories of designated areas, see the income tax guide called *Northern Residents Deduction*, available at any income tax office. \$ _____

11. If you reside in Ontario, Manitoba, Saskatchewan or British Columbia, enter the number of your dependants under 18 years old at the end of the year.
 For Ontario, Manitoba and Saskatchewan residents, only the spouse with the higher net income can indicate an amount.
 If you reside in Ontario, Manitoba or British Columbia, the number of children indicated should not include a child claimed for purposes of the equivalent-to-spouse amount.

I certify that, to the best of my knowledge, the information given on this form is correct and complete.

Signature

Heather Joset

Date

April 27/95

Complete this form, and give it to your employer or payer so he or she will know how much tax to deduct regularly from your pay. Otherwise, you will be allowed only the basic personal credit of \$6,456, and your employer or payer will withhold the maximum amount of tax from your income.

You have to complete this form if you have a new employer or payer, or your marital or parental status changed since the last time you completed this form, and you received one or more of the following types of income:

- salary, wages, commissions, or any other remuneration; and
- Unemployment Insurance benefits, including training allowances.

Complete a new form within seven days of any change in your marital or parental status. It is an offence to file a false return.

If you receive non-employment income, such as a pension or Old Age Security, you can complete Form TD3, *Request for Income Tax Deduction on Non-Employment Income*, so that income tax can be deducted at source.

If you have deductions such as registered retirement savings plan contributions, alimony payments, or child care expenses, you can reduce the amount of tax to be withheld from your income by sending a written request to your income tax office.

See the general instructions on the back of this form. If you need more help, ask your employer or payer, or call the Employer Services Section of your income tax office. The number for this office is listed in the government pages of your telephone book under Revenue Canada – Customs, Excise and Taxation.

1994 PERSONAL TAX CREDITS RETURN

Family name (capital letters) TOSET		Usual first name and initials HEATHER T		Employee number	
Full address 464 W. ARTHUR ST		APT 28		Social insurance number 471838664	
THUNDER BAY		Postal code P7E-5R2		Date of birth Day: 28 Month: 07 Year: 1963	

Calculating 1994 Personal Tax Credits

Total all your personal tax credit amounts. See the claim codes on the back of this form to determine the claim code that applies to you. Enter your code in box **A** below. If the total of your tax credits is greater than your employment income for 1994, your claim code is **E**.

1. Basic personal amount – Everyone can claim \$6,456 as indicated on line 1. If you are a non-resident, see item 1 on the back of this form	\$	<u>6,456</u>	1.
2. Spousal amount or equivalent-to-spouse amount – (see item 2 on the back of this form)	\$		2.
3. Amount for disabled dependent relatives – (see item 3 on the back of this form)	\$		3.
4. Amount for eligible pension income – The maximum eligible amount you can claim is \$1,000. For more information, see item 4 on the back of this form	\$		4.
5. Age amount – If you will be 65 or older at the end of 1994, enter \$3,482 on line 5	\$		5.
6. Tuition fees and education amount – (see item 6 on the back of this form)	\$		6.
7. Disability amount – (see item 7 on the back of this form)	\$		7.
8. Amounts transferred from your spouse, relative, or dependants – (see item 8 on the back of this form)	\$		8.
If only the basic personal amount applies to you, enter 1 in box A.			
	Total	\$	

Additional information (if applicable)

9. Additional tax to be deducted – (see item 9 on the back of this form)	\$	<u>25.00</u>	9.
10. Deduction for living in a designated area (e.g., Yukon Territory, Northwest Territories) – (see item 10 on the back of this form)	\$		10.
11. If you reside in Ontario, British Columbia, Manitoba, or Saskatchewan, enter the number of your dependants under 18 years old at the end of 1994 (see item 11 on the back of this form).			

I certify that, to the best of my knowledge, the information given on this form is correct and complete.

Signature Heather Toset Date Feb. 4/94.

General Instructions

1. Basic personal amount

If you are a non-resident, and you will be including 90% or more of your 1994 total world income when determining your taxable income in Canada, you can claim certain personal amounts. If you are in doubt about your non-resident status, or need more information, call the Employer Services Section of your income tax office.

2. Spousal amount or equivalent-to-spouse amount

You can claim an amount for supporting your spouse if you are **married or have a common-law spouse**. A common-law spouse is a person of the opposite sex with whom you live in a common-law relationship for any continuous period of at least 12 months, including any period of separation (due to a breakdown in the relationship) of less than 90 days, or with whom you live in a common-law relationship and who is the natural or adoptive parent of your child.

You can claim an equivalent-to-spouse amount if you are **single, divorced, separated, or widowed**, and you support a relative who is:

- residing in Canada (except for your child);
- living with you in a home you maintain;
- related to you by blood, marriage, or adoption; and
- under 18 years old, except for a relative who is mentally or physically disabled.

Calculating the amount

The net income of your spouse or relative is the amount that would be indicated on line 236 of that person's income tax return. If you marry during the year, your spouse's net income includes the income earned before and during the marriage.

If the net income of your spouse or relative for 1994 will be:

- over \$5,918, enter 0 on line 2;
- less than \$538, enter \$5,380 on line 2; or
- more than \$538, calculate the following: \$5,918

Minus: net income of spouse or relative _____
 Enter this amount on line 2. \$ _____

Note: Any person claimed here cannot be claimed again on line 3.

3. Amount for disabled dependent relatives

You can no longer claim an amount for dependent children who are under the age of 18 years old. The Child Tax Benefit has replaced this credit.

You can claim an amount for each disabled dependant who is:

- your or your spouse's child or grandchild, 18 years old or older, and who is physically or mentally disabled; or
- your or your spouse's parent, grandparent, brother, sister, aunt, uncle, niece, or nephew, who is 18 years old or older, and who is physically or mentally disabled and living in Canada.

Calculating the amount for a disabled dependent relative:

- If your dependant's net income for 1994 will be:
- less than \$2,690, enter \$1,583 on line 3 of the form; or
 - more than \$2,690, calculate the following: \$4,273
- Minus: dependant's net income _____
\$ _____

You can claim an amount for each disabled dependent relative you may have. Enter the total amount you are claiming on line 3.

4. Amount for eligible pension income

An eligible pension income includes pension payments received from a pension plan or fund as a life annuity, and foreign pension payments. It does not include payments from the Canada or Quebec Pension Plan, Old Age Security, guaranteed supplements, or lump-sum withdrawals from a pension fund.

If you receive an eligible pension income, you can claim your eligible pension income or \$1,000, whichever amount is less. Enter the amount on line 4.

6. Tuition fees and education amount

Enter your tuition fees, for courses you will take in 1994, to attend a university, college, or an institution the Minister of Employment and Immigration has certified. _____

Add \$80 for each month in 1994 that you will be enrolled full-time in a qualifying educational program at a university, college, or a school offering job retraining courses or correspondence courses, as indicated on Form T2202 or T2202A _____

Subtract any scholarships, fellowships, or bursaries you will receive in 1994 (do not report the first \$500) _____

Enter the total amount on line 6. **Total** _____

If you arrive at a negative amount, enter 0 on line 6.

7. Disability amount

Enter \$4,233 on line 7 for a person who is severely impaired, mentally or physically, and for whom the disability amount will be claimed by using Form T2201, *Disability Tax Credit Certificate*.

Such an impairment has to markedly restrict the person in his or her daily living activities. The impairment has to last, or be expected to last, for a continuous period of at least 12 months.

8. Amounts transferred from your spouse, relative, or dependants

You can transfer any of the following amounts that your spouse, relative, or dependants do not need to reduce their federal income tax to zero.

Age amount – If your spouse will be 65 or older in 1994, you can claim any unused balance of the age amount to a maximum of \$3,482 _____

Pension income amount – If your spouse receives eligible pension income, you can claim any unused balance of the eligible pension amount to a maximum of \$1,000 _____

Disability amount – If your spouse, relative, or dependants are disabled, you can claim their unused balance of the disability amount to a maximum of \$4,233 for each person _____

Tuition fees and education amount – If you are supporting a spouse, relative, or dependants who are attending a university, college, or a certified education institution, you can claim their unused balance of tuition fees and education amount to a maximum of \$4,000 for each person _____

Enter the total amount on line 8. **Total** _____

9. Additional tax to be deducted

If you receive additional income with little or no tax deducted (e.g., Unemployment Insurance benefits, investment or rental income, or alimony payments) you may find it convenient to have additional tax deducted. This will help you avoid having to pay tax when you file your income tax return.

If so, state the amount of additional tax you wish to have deducted from each payment. If you want to change this extra deduction later, you have to fill out a new TD1 form.

Enter the amount of additional tax you wish to have deducted on line 9.

10. Deduction for living in a designated area (e.g., Yukon Territory, Northwest Territories)

If you live in the Yukon Territory, Northwest Territories, or another designated area for more than six months in a row, beginning or ending in 1994, you can claim:

- \$7.50 for each day that you live in the designated area; or
- \$15 for each day that you live in the designated area, if during that time you live in a dwelling that you maintain, and you are the only person within that dwelling claiming this deduction.

The word "dwelling" means a self-contained domestic establishment. It includes a house, apartment, or similar place where you sleep and eat. It does not include a bunkhouse, dormitory, hotel room, or rooms in a boarding house.

For more information, including a list and categories of designated areas, see the income tax guide called *Northern Residents Deduction*, available at any income tax office.

Enter the amounts for designated areas on line 10.

11. This information is needed to calculate the provincial tax and surtax reductions in the provinces indicated. If you do not reside in one of those provinces, you do not need to fill in this box.

This information is used by computer payroll preparers only.

1994 claim codes	
Total claim amount	Claim code
No claim amount	0
\$ 0 - \$6,456	1
6,456.01 - 8,037	2
8,037.01 - 9,619	3
9,619.01 - 11,202	4
11,202.01 - 12,783	5
12,783.01 - 14,364	6
14,364.01 - 15,946	7
15,946.01 - 17,527	8
17,527.01 - 19,109	9
19,109.01 - 20,693	10
20,693.01 - and over	
Manual calculation required by employer or payer	X
No tax withholding required	E

1993 Personal Tax Credit Return

Family name (Please print) TOSET		Usual first name and initials HEATHER T	Employee number
Address 28-464 W. ARTHUR ST		For non-residents only Country of permanent residence	Social insurance number 4711 838 664
THUNDER BAY	Postal code P7E-5R2	Date of birth Day: 28 Month: 07 Year: 1963	

You have to complete this form if:

- you have a new employer (or payer);
- your status changed since the last time you filled out this form; or
- you claimed three or more dependent children when you filled out this form for the 1992 taxation year.

Income includes: salary, wages, commissions, and any other remuneration; superannuation or pension benefits including an annuity payment made under a superannuation or pension fund or plan; Unemployment Insurance benefits, including training allowances; and payments under registered retirement income funds or registered retirement savings plans.

Instructions

Please fill out this form so your employer (or payer) will know how much tax to deduct regularly from your pay. Regular deductions will help you avoid having a balance to pay when you file your income tax return. If you do not fill out this form, tax will be deducted from your pay using only the basic personal amount of \$6,456 (item 2 below) as the amount of your personal tax credit claim.

Give the completed form to your employer or payer. If you are a pensioner who receives Canada Pension Plan benefits, or Old Age Security or Guaranteed Income Supplement payments, please send the completed form to your Health and Welfare Canada regional office.

Need help?

If you need help to complete this form, see the additional information on page 2 under "Notes to employees and payees." If you still need help, ask your employer (or payer), or call the Source Deductions section of your local taxation office.

1. Are you a non-resident of Canada? (See note 1 on page 2.)

- If Yes – answer the next question.
- If No – go to item 2.

Yes No

If you are a non-resident, will you be including less than 90% of your 1993 total world income when figuring out the taxable income you earned in Canada?

- If Yes – enter claim code 0 in the box at line 16, then sign and date the form at item 19.
- If No – go to item 2.

Yes No

2. Basic personal amount. Everyone may claim this amount, then go to item 3.

\$ 6,456 2.

3. Are you supporting your spouse with whom you live? (See note 2 on page 2. Common-law relationships could qualify.)

- If Yes – figure out your claim amount below.
- If No – go to item 4.

Yes No

Claim amount calculation:

Identify whether the amount in A, B, or C will be your spouse's net income for 1993. Enter the claim amount at line 3, then go to item 4. (See notes 2, 3, and 4 on page 2.)

Note: A spouse claimed here cannot be claimed again at item 6.

- A) spouse's net income under \$538 – enter \$5,380 at line 3.
- B) spouse's net income between \$538 and \$5,918 – figure out your claim amount in the box to the right. →→→
- C) spouse's net income over \$5,918 – enter \$0 at line 3.

	\$ 5,918
Minus: Spouse's net income ()	
Enter this amount at line 3 \$	

3.

4. Do you have any dependants who will be under 19 at the end of 1993?

- If Yes – indicate how many in the box at line 4, then go to item 5.
- If No – go to item 5.

Yes No

2 4.

5. Are you single, divorced, separated, or widowed and supporting a dependent relative who lives with you? (See note 5 on page 2.)

- If Yes – answer the next question.
- If No – go to item 6.

Yes No

Is that dependent relative either your parent or grandparent?

- If Yes – figure out the amount of that dependant's net income for 1993, then go to the claim amount calculation for line 5.
- If No – answer the next question.

Yes No

Was that dependent relative under 19 at the end of 1993?

- If Yes – figure out the amount of that dependant's net income for 1993, then go to the claim amount calculation for line 5.
- If No – answer the next question.

Yes No

Is that dependent relative 19 or older and infirm?

- If Yes – figure out the amount of that dependant's net income for 1993, then go to the claim amount calculation for line 5.
- If No – answer the next question.

Yes No

Claim amount calculation:

Identify whether the amount in A, B, or C will be your dependant's net income for 1993. Calculate the claim amount for each dependant separately, and enter the total claim amount at line 5, then go to item 6. (See note 4 on page 2 to figure out net income.)

Note: A dependant claimed here cannot be claimed again at item 6.

- A) net income under \$538 – enter \$5,380 at line 5.
- B) net income between \$538 and \$5,918 – figure out your claim amount in the box to the right. →→→
- C) net income over \$5,918 – enter \$0 at line 5.

	\$ 5,918
Minus: Dependant's net income ()	
Enter this amount at line 3 \$	

5.

6. If you are supporting a dependent relative who is 18 or older and infirm, identify whether the amount in A, B, or C will be that dependant's net income for 1993 and enter the claim amount at line 6, then go to item 7. (See note 3 on page 2 to figure out net income.)

Note: A dependant claimed at line 3 or 5 cannot be claimed again at line 6.

- A) dependant's net income under \$2,690 – enter \$1,583 at line 6.
- B) dependant's net income between \$2,690 and \$4,273 – figure out your claim amount in the box to the right. →→→
- C) dependant's net income over \$4,273 – enter \$0 at line 6.

	\$ 4,273
Minus: Dependant's net income ()	
Enter this amount at line 6 \$	

6.

7. Do you receive eligible pension income? (See note 6 on page 2.)

- If Yes – enter your eligible pension income OR \$1,000 (whichever is less) at line 7, then go to item 8.
- If No – go to item 8.

Yes No

8. Total (Add lines 2, 3, and 5 to 7, then enter the amount at line 8.) Please enter this amount at line 9 on page 2.

\$ 6,456.00 8.

9. Total (from line 8 on page 1.) \$ 6456.00 9.

10. Will you be 65 or older at the end of 1993?
• If Yes - enter \$3,482 at line 10, then go to item 11.
• If No - go to item 11.
Yes No
[] [x]

11. Are you a person with a disability? (See note 7 below.)
• If Yes - enter \$4,233 at line 11, then go to item 12.
• If No - go to item 12.
Yes No
[] [x]

12. Are you a student?
• If Yes - figure out your claim amount below, then go to item 13.
• If No - go to item 13.
Yes No
[] [x]

- Claim tuition fees paid for courses you take in 1993 at a university, college, or certified education institution. \$
- Claim an education amount of \$80 for each month or part month in 1993 that you will be enrolled full-time in a qualifying educational program... \$
- If you expect to receive scholarships, fellowships, or bursaries in 1993, subtract the amount by which they exceed \$500 from your tuition fees and education amount. \$ ()
Total (Enter the amount at line 12.) \$ 12.

13. Are you claiming unused pension income, age, disability, tuition fees, or education amounts transferred from your spouse or dependants? (See notes 2 and 8 below.)
• If Yes - figure out your claim amounts below.
• If No - go to item 14.
Yes No
[] [x]

- If your spouse receives eligible pension income, you can claim any unused balance of your spouse's eligible pension amount to a maximum of \$1,000. (See note 6 below.) \$
- If your spouse will be 65 or older in 1993, you can claim any unused balance of your spouse's age amount to a maximum of \$3,482. \$
- If your spouse or dependant is disabled, you can claim any unused balance of that person's disability amount to a maximum of \$4,233. (See note 7 below.) \$
- If you are supporting a spouse or dependant who is attending a university, college, or a certified educational institution, you can claim the unused balance of that person's tuition fees and education amount to a maximum of \$4,000. (See note 8 below.) \$
Total (Enter the amount at line 13.) \$ 13.

14. Total claim amount - Add lines 9 to 13, then enter the amount at line 14. \$ 6456.00 14.

15. Is your estimated total income for 1993 less than your total claim amount at line 14?
• If Yes - enter E in the box at line 16, and tax will not be deducted from your pay, then go to item 17.
• If No - go to item 16.
Yes No
[] [x]

16. Claim code - Match your total claim amount at line 14 with the table below to determine your claim code, and enter this code in the box to the right. If you already have a code in the box, go to item 17. 3 16.

17. Do you want to increase the amount of tax to be deducted from your salary or from other amounts paid to you such as pensions, commissions, etc.? (See note 9 below.)
• If Yes - enter the amount of additional tax you wish to have deducted from each payment at line 17.
• If No - go to item 18.
Yes No
[x] []
\$ 20.00 17.

18. Will you be living in the Yukon Territory, Northwest Territories, or another designated area for more than six months in a row beginning or ending in 1993?
• If Yes - claim \$7.50 basic residency amount for each day you live in a designated area; and an additional residency amount of \$7.50 for each day you live in and maintain a "dwelling" in that designated area, if you are the only person within that dwelling during that period claiming the basic residency amount. The maximum amount you can claim depends on the category of your designated area. (See note 10 below.) Enter the amount at line 18.
• If No - go to item 19.
Yes No
[] [x]
\$ 18.

19. I certify that the information given in this return is correct and complete.
Signature Heather Tøset Date Oct 13/93
If your status changes, complete a new return within seven days. It is an offence to make a false return.

Notes to employees and payees

- 1. If you are in doubt about your non-resident status, contact the Source Deductions section of your local taxation office.
2. A spouse includes a common-law spouse (that is a person of the opposite sex with whom you cohabit in a conjugal relationship.)
3. If you marry during the year, or enter into a common-law relationship as described in note 2, your spouse's net income includes the income earned before and during marriage.
4. Net income, for tax withholding purposes, is the total annual income from all sources including salary, pensions, Old Age Security, Unemployment Insurance, Workers' Compensation, and social assistance payments, minus annual deductions for registered pension plan and registered retirement savings plan contributions.
5. A dependant is an individual who is dependent on you for support and is either under 19 at the end of 1993, or 19 or older and physically or mentally infirm.
6. Eligible pension income includes pension payments received from a pension plan or fund as a life annuity, and foreign pension payments.
7. To claim a disability amount, an individual has to be severely impaired (mentally or physically) in 1993, and have a Disability Tax Credit Certificate.
8. Your spouse or dependants have to first use any applicable pension income, age, disability, tuition fee, and education amounts to reduce their federal tax to zero before you are entitled to use any balance of these amounts.
9. You may find it convenient to deduct additional tax at line 17 for other income you receive that has little or no tax deducted from it.
10. "Dwelling" means a self-contained domestic establishment and includes a house, apartment, or similar place where you sleep and eat.

Table with 2 columns: Total claim amount and Claim code. Rows include ranges from \$0-\$6,456 to No tax withholding required.