

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

PERSONAL TAX CREDITS RETURN

Employer's or payer's copy

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

|   |  |   |  |  |  |
|---|--|---|--|--|--|
| Last name (capital letters)<br><b>MEKANAK</b>   |  | Usual first name and initials<br><b>JACOB</b>           |  | Employee number                              |  |
| Address<br><b>49 MERIT P.O. Box 352</b>         |  | For non-residents only - country of permanent residence |  | Social insurance number<br><b>4554160840</b> |  |
| Postal code<br><b>SIoux LOOKOUT ON. P8T 1A5</b> |  | Date of birth   |  | Year   Month   Day<br><b>1957   11   04</b>  |  |

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 **\$6,456**

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.

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

Credit claimed \$

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** \$ \_\_\_\_\_  
 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."  
 **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. 4

I certify that, to the best of my knowledge, the information given on this form is correct and complete.  
 Signature James Melanaka Date June 14/95