



Read the back before completing this form. Complete this form based on the best estimate of your circumstances.

**Sections 1, 3, 7, and 8 include changes proposed in the 2009 budget.**

Last name	First name and initial(s)	Date of birth (YYYY/MM/DD)	Employee number
Address including postal code		For non-residents only – Country of permanent residence	Social insurance number

**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 2009, see "Completing Form TD1" on the next page. If you are a non-resident, see "Non-residents" on the next page.

**10,375**

**2. Child amount** – Either parent (but not both), may claim \$2,089 for each child born in 1992 or later that resides with both parents throughout the year. Any unused portion can be transferred to that parent's spouse or common-law partner. 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 \$2,089 for that same child.

**3. Age amount** – If you will be 65 or older on December 31, 2009, and your net income for the year from all sources will be \$32,312 or less, enter \$6,658. If your net income for the year will be between \$32,312 and \$76,699 and you want to calculate a partial claim, get the TD1-WS, *Worksheet for the 2009 Personal Tax Credits Return*, and complete the appropriate section.

**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.

**5. Tuition, education, and textbook amounts (full time and part time)** – If you are a student enrolled at a university or college, or an educational institution certified by Human Resources and Social 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, plus \$65 per month for textbooks. 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, plus \$20 per month for textbooks.

**6. Disability amount** – If you will claim the disability amount on your income tax return by using Form T2201, *Disability Tax Credit Certificate*, enter \$7,196.

**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 \$10,375, enter the difference between \$10,375 and his or her estimated net income for the year. If your spouse's or common-law partner's net income for the year will be more than \$10,375, you cannot claim this amount.

**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 \$10,375, enter the difference between \$10,375 and his or her estimated net income. If your eligible dependant's net income for the year will be \$10,375 or more, you cannot claim this amount.

**9. Caregiver amount** – If you are taking care of a dependant who lives with you, whose net income for the year will be \$14,336 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 \$4,198.

If the dependant's net income for the year will be between \$14,336 and \$18,534 and you want to calculate a partial claim, get the TD1-WS, and complete the appropriate section.

**10. Amount for infirm dependants age 18 or older** – If you support 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 whose net income for the year will be \$5,956 or less, enter \$4,198. You cannot claim an amount for a dependant you claimed on line 9. If the dependant's net income for the year will be between \$5,956 and \$10,154 and you want to calculate a partial claim, get the TD1-WS, and complete the appropriate section.

**11. 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, education and textbook amounts, disability amount or child amount on his or her income tax return, enter the unused amount.

**12. 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's or common-law partner's dependent child or grandchild will not use all of his or her **tuition, education, and textbook amounts** on his or her income tax return, enter the unused amount.

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

Continue on the next page →

## Completing Form TD1

Complete this form **only** if:

- you want to change amounts you previously claimed;
- 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 claim the deduction for living in a prescribed zone; or
- 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 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 2009, 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. **Check** the box to choose this option, enter "0" on line 13 on the front page and do not complete lines 2 to 12.

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

### 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. Then your employer or payer will not deduct tax from your earnings.

### Non-residents

Are you a non-resident of Canada who will include 90% or more of your world income when determining your taxable income earned in Canada in 2009? If you are unsure of your residency status, call the International Tax Services Office at **1-800-267-5177**.

• If **yes**, complete the previous page.  
• If **no**, **check** the box, enter "0" on line 13 and do not complete lines 2 to 12, as you are not entitled to the personal tax credits.

### Provincial or territorial personal tax credits return

If your claim amount on line 13 is more than \$10,375, you also have to complete a provincial or territorial personal tax credit return. 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 federal form and your most recent provincial or territorial TD1 form to determine the amount of your tax deductions.

If you are claiming the basic personal amount **only** (your claim amount on line 13 is \$10,375), 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 2009, you may be able to claim the child amount on Form TD1SK, *2009 Saskatchewan Personal Tax Credits Return*. Therefore, you may want to complete 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 2009, you can claim:

- \$8.25 for each day that you live in the prescribed northern zone, or
- \$16.50 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 T4039, *Northern Residents Deductions – Places in Prescribed Zones*.

### 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 from each payment. To change this deduction later, complete a new Form TD1.

\$

### 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 a Registered Retirement Savings Plan (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.

### Certification

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

Signature \_\_\_\_\_

Date \_\_\_\_\_

**It is a serious offence to make a false return.**