

Do you have to complete this form?

Complete this form if you have not previously given an Ontario TD1 form to your employer or payer, or if there has been a change in your entitlement to personal tax credits, 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. Your employer or payer will use both this form and your most recent federal TD1 form to determine the amount of your tax deductions.

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 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 2005, see the section called "Income from other employers or payers" on the back page.

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2. Age amount – If you will be 65 or older on December 31, 2005, and your net income from all sources will be \$29,793 or less, enter \$4,002. If your net income will be between \$29,793 and \$56,473 and you want to calculate a partial claim, get the *Worksheet for the 2005 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 \$1,133 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 \$441 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 \$132 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 \$6,622.

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 \$696 or less, enter \$6,960. If his or her net income for the year will be between \$696 and \$7,656 and you want to calculate a partial claim, get the *Worksheet for the 2005 Ontario Personal Tax Credits Return (TD1ON-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 \$696 or less, enter \$6,960. If his or her net income for the year will be between \$696 and \$7,656 and you want to calculate a partial claim, get the *Worksheet for the 2005 Ontario Personal Tax Credits Return (TD1ON-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 \$13,218 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 \$3,863. If the dependant's net income for the year will be between \$13,218 and \$17,081 and you want to calculate a partial claim, get the *Worksheet for the 2005 Ontario Personal Tax Credits Return (TD1ON-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 \$5,492 or less, enter \$3,863. 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 \$5,492 and \$9,355 and you want to calculate a partial claim, get the *Worksheet for the 2005 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, 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 your claim amount to determine the amount of your provincial tax deductions.

Form continues on the back →

Forms and publications

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

Why is there an Ontario TD1 form?

Your employer or payer uses the personal tax credit amounts you claim on your Ontario TD1 form to calculate how much provincial tax to deduct from each payment.

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.

Addition or reduction to tax deductions

If you wish to have **more tax deducted**, complete the section called "Additional tax to be deducted" on the federal TD1 form.

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. 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.

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 Form TD1ON 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 _____

Date _____

It is a serious offence to make a false return.