



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	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 2002, see the section called "Income from other employers or payers"

\$7,686

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 *Worksheet for the 2002 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 \$1,063 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 \$414 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 \$124 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 \$6,210.

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 *Worksheet for the 2002 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 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 *Worksheet for the 2002 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 \$12,395 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 \$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 *Worksheet for the 2002 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 \$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 *Worksheet for the 2002 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 \$5,315), or disability amount on his or her income tax return, enter the unused part.

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.

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.

\$

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 _____

Date _____

It is a serious offence to make a false return.