

Your employer or payer will use this form to determine the amount of your provincial tax deductions.

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

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 2010, see the section called "Will you have more than one employer or payer at the same time?" on the next page.

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2. Age amount – If you will be 65 or older on December 31, 2010, and your net income from all sources will be \$32,506, or less, enter \$4,366. If your net income for the year will be between \$32,506 and \$61,613 and you want to calculate a partial claim, get the TD1ON-WS, *Worksheet for the 2010 Ontario Personal Tax Credits Return*, and complete the appropriate section.

3. 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 \$1,237, 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 \$481 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 \$144 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 \$7,225.

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 \$759 or less, enter \$7,594. If his or her net income for the year will be between \$759 and \$8,353 and you want to calculate a partial claim, get the 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 \$759 or less, enter \$7,594. If his or her net income for the year will be between \$759 and \$8,353 and you want to calculate a partial claim, get the 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 \$14,421 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 \$4,216.

If the dependant's net income for the year will be between \$14,421 and \$18,637 and you want to calculate a partial claim, get the 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 \$5,992 or less, enter \$4,215. 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 \$5,992 and \$10,207 and you want to calculate a partial claim, get the 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's 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 11.

Your employer or payer will use your claim amount to determine the amount of your provincial tax deductions.

Continue on the next page ➔

Completing Form TD1ON

Complete this form **only** if you are an employee working in Ontario or a pensioner residing in Ontario and 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 (such as when the number of your eligible dependants has changed);
- 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 complete a TD1ON form, your new employer or payer will deduct taxes after allowing the basic personal amount **only**.

Will you have 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 TD1ON for 2010, 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 TD1ON, enter "0" on line 12 on the front page and do not complete lines 2 to 11.

Why is there a Form TD1ON?

Your employer or payer uses the personal tax credit amounts you claim on Form TD1ON to calculate how much **provincial tax** to deduct from each payment.

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 12. Your employer or payer will not deduct tax from your earnings.

Additional tax to be deducted

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

Forms and publications

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

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.