

Complete this TD1 form if you have a new employer or payer and you will receive salary, wages, commissions, pensions, Employment Insurance benefits, or any other remuneration. Be sure to sign and date it on the back page and give it to your employer or payer who will use it to determine the amount of your payroll tax deductions.

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

You **do not** have to complete a new TD1 form every year unless there is a change in your entitlement to personal tax credits. Complete a new TD1 form no later than seven days after the change.

You can get the forms and publications mentioned on this form from our Internet site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or by calling 1-800-959-2221.

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 2002, see the section called "Income from other employers or payers" on the back page. If you are a non-resident, see the section called "Non-residents" on the back page.

**\$7,634**

**2. Age amount** – If you will be 65 or older on December 31, 2002, and your net income for the year will be \$27,749 or less, enter \$3,728. If your net income will be between \$27,749 and \$52,602 and you want to calculate a partial claim, get the *Worksheet for the 2002 Personal Tax Credits Return (TD1-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 \$1,000 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 \$400 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 \$120 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 \$6,180.

**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 \$649 or less, enter \$6,482. If his or her net income for the year will be between \$649 and \$7,131 and you want to calculate a partial claim, get the *Worksheet for the 2002 Personal Tax Credits Return (TD1-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 his or her net income for the year will be \$649 or less, enter \$6,482. If his or her net income for the year will be between \$649 and \$7,131 and you want to calculate a partial claim, get the *Worksheet for the 2002 Personal Tax Credits Return (TD1-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 \$12,312 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 \$3,605. If the dependant's net income for the year will be between \$12,312 and \$15,917 and you want to calculate a partial claim, get the *Worksheet for the 2002 Personal Tax Credits Return (TD1-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 \$5,115 or less, enter \$3,605. You cannot claim an amount for a dependant claimed on line 8. If the dependant's net income for the year will be between \$5,115 and \$8,720 and you want to calculate a partial claim, get the *Worksheet for the 2002 Personal Tax Credits Return (TD1-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 \$5,000), 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 \$5,000) 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 this amount to determine the amount of your payroll tax deductions.

\$

Form continues on the back →

**Deduction for living in a prescribed zone**

If you live in the Northwest Territories, Nunavut, Yukon, or another prescribed zone for more than six months in a row beginning or ending in 2002, you can claim:

- \$7.50 for each day that you live in the prescribed zone; or
- \$15 for each day that you live in the prescribed 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. \$ \_\_\_\_\_

For more information, get Form T2222, *Northern Residents Deductions*, and the publication called *Northern Residents Deductions – Places in Prescribed Zones*.

**Additional tax to be deducted**

If you receive other income, including non-employment income such as CPP or QPP benefits, or Old Age Security pension, you may want to have more tax deducted from each pay. 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 pay. To change this deduction later, you will have to complete a new *Personal Tax Credits Return*. \$ \_\_\_\_\_

**Reduction in tax deductions**

You can ask for a reduction in tax deductions if you are eligible for deductions or non-refundable tax credits that are not listed on this form (such as: periodic contributions to an 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.

**Non-residents**

If you are a non-resident of Canada, tick this box and answer the question below. If you are unsure of your residency status, call your tax services office at 1-800-959-8281 or the International Tax Services Office at 1-800-267-5177. Non-resident

Will you include 90% or more of your world income when determining your taxable income earned in Canada in 2002? If yes, complete the front page. If no, enter "0" on line 12 on the front page and do not complete lines 2 to 11 as you are not entitled to the personal tax credits. Yes  No

**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 TD1 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.**

**Provincial or Territorial Personal Tax Credits Return**

In addition to this Form TD1, you may have to complete a Provincial or Territorial Personal Tax Credits Return.

If your claim amount on line 12 on the front page is more than \$7,634, complete a provincial or territorial TD1 form in addition to this form. 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 forms to determine your tax deductions.

If you are claiming the basic personal amount **only** (your claim amount on line 12 on the front page is \$7,634), do not complete a provincial or territorial TD1 form. 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 2002, you may be entitled to claim the Child amount on the *2002 Saskatchewan Personal Tax Credits Return* (TD1SK). Therefore, you may want to complete the TD1SK form even if you are claiming the basic personal amount **only** on the front page of this form (your claim amount on line 12 is \$7,634).

If you entered "0" on line 12 on the front page because you are a non-resident and you will not include 90% or more of your world income when determining your taxable income earned in Canada in 2002, do not complete a provincial or territorial TD1. You are not entitled to the provincial or territorial personal tax credits.