

Read the back before filling out this form. Your employer or payer will use this form to determine the amount of your tax deductions.

Fill out this form based on the best estimate of your circumstances.

Last name	First name and initial(s)	Date of birth (YYYYMMDD)	Employee number
Address including postal code		For non-residents only – Country of permanent residence	Social insurance number
<p>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 2016, see "More than one employer or payer at the same time" on the next page. If you are a non-resident, see "Non-residents" on the next page.</p> <p style="text-align: right;">11,635</p>			
<p>2. Family caregiver amount for infirm children under age 18 – Either parent (but not both), may claim \$2,121 for each infirm child born in 1999 or later, that resides with both parents throughout the year. 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 the family caregiver amount for that same child who is under age 18.</p>			
<p>3. Age amount – If you will be 65 or older on December 31, 2016, and your net income for the year from all sources will be \$35,927 or less, enter \$7,125. If your net income for the year will be between \$35,927 and \$63,427 and you want to calculate a partial claim, get Form TD1-WS, Worksheet for the 2016 Personal Tax Credits Return, and fill in the appropriate section.</p>			
<p>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.</p>			
<p>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 Employment and Social Development Canada, and you will pay more than \$100 per institution in tuition fees, fill in 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.</p>			
<p>6. Disability amount – If you will claim the disability amount on your income tax return by using Form T2201, Disability Tax Credit Certificate, enter \$8,001.</p>			
<p>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 \$11,474 (\$13,595 if he or she is infirm) enter the difference between this amount and his or her estimated net income for the year. If his or her net income for the year will be \$11,474 or more (\$13,595 or more if he or she is infirm), you cannot claim this amount.</p>			
<p>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 \$11,474 (\$13,595 if he or she is infirm) and you cannot claim the family caregiver amount for children under age 18 for this dependant, enter the difference between this amount and his or her estimated net income. If his or her net income for the year will be \$11,474 or more (\$13,595 or more if he or she is infirm), you cannot claim this amount.</p>			
<p>9. Caregiver amount – If you are taking care of a dependant who lives with you, whose net income for the year will be \$15,940 or less, and who is either your or your spouse's or common-law partner's:</p> <ul style="list-style-type: none"> parent or grandparent (aged 65 or older), enter \$4,667 (\$6,788 if he or she is infirm); or relative (aged 18 or older) who is dependent on you because of an infirmity, enter \$6,788. <p>If the dependant's net income for the year will be between \$15,940 and \$20,607 (\$15,940 and \$22,728 if he or she is infirm) and you want to calculate a partial claim, get Form TD1-WS and fill in the appropriate section.</p>			
<p>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 \$6,807 or less, enter \$6,788. You cannot claim an amount for a dependant if you or anyone else has already claimed it on line 8 or 9. If the dependant's net income for the year will be between \$6,807 and \$13,595 and you want to calculate a partial claim, get Form TD1-WS and fill in the appropriate section.</p>			
<p>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, or disability amount on his or her income tax return, enter the unused amount.</p>			
<p>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.</p>			
<p>13. TOTAL CLAIM AMOUNT – Add lines 1 to 12. Your employer or payer will use this amount to determine the amount of your tax deductions.</p> <p style="text-align: right;">0</p>			

Continue on the next page →

The basic personal exemption. If the employee has other employers, they should only claim the basic exemption with one employer.

Any amounts claimed in this area will INCREASE tax deductions and DECREASE taxable income.

If the employee is claiming anything other than the basic exemption of \$11,327, they will need to fill out a TD1ON – Ontario form as well. The provincial tax exemptions are not identical to the federal exemptions.

The sum of all amounts claimed. If a "0" is entered here, we will know that the employee is not claiming any tax exemptions at source.

- The purpose of the TD1 is to ESTIMATE the tax credits you are eligible for and will claim when you file a tax return.
- The "Total Claim Amount" represents income that will be exempt from taxation based on the tax credits available.
- The tax credit claimed on this page will REDUCE the amount of tax withheld from your payroll.
- If you are under taxed at source (from your paycheque) you will owe taxes when you file your return
- If you are overtaxed at source, you will receive a refund when you file your tax return.

Completing Form TD1

Complete this form **only** if:

- 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 (for example, the number of your eligible dependants has changed);
- 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 do not complete Form TD1, your employer or payer will deduct taxes after allowing the basic personal amount **only**.

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 TD1 for 2015, 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 TD1, **check** this box, enter "0" on line 13 on the front page, and do not complete lines 2 to 12.

Checking this box will result in zero tax deductions, and a **higher tax withholding at source**.

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

Checking this box will result in **zero tax withholdings at source**.

Non-residents (Only complete if you are a non-resident of Canada)

As a non-resident of Canada, will 90% or more of your world income be included in determining your taxable income earned in Canada in 2015?

- Yes (Complete the previous page.)
- No (Enter "0" on line 13, and do not complete lines 2 to 12 as you are not entitled to the personal tax credits.)

If you are unsure of your residency status, call the international tax and non-resident enquiries line at **1-800-959-8281**

Provincial or territorial personal tax credits return

If your claim amount on line 13 is more than \$11,327, you also have to complete a provincial or territorial TD1 form. If you are an employee, use the Form TD1 for your province or territory of employment. If you are a pensioner, use the Form TD1 for your province or territory of residence. Your employer or payer will use both this federal form and your most recent provincial or territorial Form TD1 to determine the amount of your tax deductions.

If you are claiming the basic personal amount **only** (your claim amount on line 13 is \$11,327), 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 2015, you may be able to claim the child amount on Form TD1SK, *2015 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 2015, 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, go to www.cra.gc.ca/northernresidents.

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.

\$

Please enter a flat dollar amount. This amount will be deducted in addition to regular withholdings. Leave blank if you do not want additional withholdings.

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, charitable donations, and tuition and education amounts carried toward from the previous year). **To make this request, complete Form T1213, Request to Reduce Tax Deductions at Source for Year(s) _____, 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.

Privacy Act, personal information bank number CRA PPU 005 and CRA PPU 047

Certification

I certify that the information given on this form is correct and complete.

Signature _____

It is a serious offence to make a false return.

Date _____

YYYY/MM/DD

PLEASE SIGN and DATE. THE TD1 CAN BE RE-SUBMITTED AS OFTEN AS CHANGES ARE REQUIRED.