

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 2008, see the section called "Completing the Ontario TD1ON form" on the back page.

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2. Age amount – If you will be 65 or older on December 31, 2008, and your net income from all sources will be \$31,554 or less, enter \$4,239. If your net income will be between \$31,554 and \$59,814 and you want to calculate a partial claim, get the TD1ON-WS, *Worksheet for the 2008 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 \$1,201 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 Social Development, 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 \$468 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 \$140 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 \$7,014.

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 \$737 or less, enter \$7,371. If his or her net income for the year will be between \$737 and \$8,108 and you want to calculate a partial claim, get the TD1ON-WS, *Worksheet for the 2008 Ontario Personal Tax Credits Return*, 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 \$737 or less, enter \$7,371. If his or her net income for the year will be between \$737 and \$8,108 and you want to calculate a partial claim, get the TD1ON-WS, *Worksheet for the 2008 Ontario Personal Tax Credits Return*, 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 \$13,999 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 \$4,092. If the dependant's net income for the year will be between \$13,999 and \$18,091 and you want to calculate a partial claim, get the TD1ON-WS, *Worksheet for the 2008 Ontario Personal Tax Credits Return*, 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 \$5,817 or less, enter \$4,091. 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 \$5,817 and \$9,908 and you want to calculate a partial claim, get the TD1ON-WS, *Worksheet for the 2008 Ontario Personal Tax Credits Return*, 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.

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Form continues on the back 

Completing the Ontario TD1ON form

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 want to change amounts you previously claimed;
- 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 increase the amount of tax deducted at source.

Sign and date it and give it to your employer or payer.

If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Ontario TD1ON form for 2008, 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.

If you do not complete an Ontario TD1ON form, your new employer or payer will deduct taxes after allowing the basic personal amount **only**.

Why is there an Ontario TD1ON form?

Your employer or payer uses the personal tax credit amounts you claim on your TD1ON form 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. Then 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 TD1 form.

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 on our Web site 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.