



2022 Personal Tax Credits Return

TD1

Read page 2 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.

If you do not fill out this form, your tax deductions will only include the basic personal amount, estimated by your employer or payer based on the income they pay you.

Last name	First name and initial(s)	Date of birth (YYYY/MM/DD)	Employee number
Address	Postal code	For non-residents only Country of permanent residence	Social insurance number

1. Basic personal amount – Every resident of Canada can enter a basic personal amount of \$14,398. However, if your net income from all sources will be greater than \$155,625 and you enter \$14,398, you may have an amount owing on your income tax and benefit return at the end of the tax year. If your income from all sources will be greater than \$155,625, you have the option to calculate a partial claim. To do so, fill in the appropriate section of Form TD1-WS, Worksheet for the 2022 Personal Tax Credits Return, and enter the calculated amount here.

2. Canada caregiver amount for infirm children under age 18 – Either parent (but not both), may claim \$2,350 for each infirm child born in 2005 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 Canada caregiver amount for that same child who is under age 18.

3. Age amount – If you will be 65 or older on December 31, 2022, and your net income for the year from all sources will be \$39,826 or less, enter \$7,898. If your net income for the year will be between \$39,826 and \$92,480 and you want to calculate a partial claim, get Form TD1-WS, Worksheet for the 2022 Personal Tax Credits Return, and fill in the appropriate section.

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.

5. Tuition (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 part time, enter the total of the tuition fees you will pay.

6. Disability amount – If you will claim the disability amount on your income tax and benefit return by using Form T2201, Disability Tax Credit Certificate, enter \$8,870.

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 Line 1 (Line 1 plus \$16,748 if they are **infirm**), enter the difference between this amount and their estimated net income for the year. If their net income is \$16,748 or more (Line 1 plus \$2,350 if they are **infirm**), you cannot claim this amount. In all cases, if their net income is \$25,195 or less and they are **infirm**, go to Line 9.

8. Amount for an eligible dependent relative – If you support a dependent relative who lives with you and whose net income for the year will be less than \$16,748 (Line 1 plus \$2,350 if they are **infirm** and you **cannot** claim the Canada caregiver amount), enter the difference between this amount and their estimated net income for the year. If their net income is \$16,748 or more (Line 1 plus \$2,350 or more if they are **infirm**), you cannot claim this amount. In all cases, if their net income is \$25,195 or less and they are **infirm and are age 18 or older**, go to Line 9.

9. Canada caregiver amount for spouse or common-law partner – If, at any time in the year, you support an **infirm** eligible dependent relative (other than your spouse or common-law partner) or an **infirm** spouse or common-law partner whose net income for the year will be \$25,195 or less, get Form TD1-WS and fill in the appropriate section.

10. Canada caregiver amount for dependant(s) age 18 or older – If, at any time in the year, you support an **infirm** dependant age 18 or older (other than the spouse or common-law partner or eligible dependant you claimed an amount for on Line 9, or could have claimed an amount for if their net income were under \$16,748) whose net income for the year will be \$17,670 or less, enter \$7,525. If their net income for the year will be between \$17,670 and \$25,195 and you want to calculate a partial claim, get Form TD1-WS and fill in the appropriate section. You can claim this amount for more than one infirm dependant age 18 or older. If you are sharing this amount with another caregiver who supports the same dependant, get the Form TD1-WS and fill in the appropriate section.

11. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of their age amount, pension income amount, tuition amount, or disability amount on their income tax and benefit return, enter the unused amount.

12. Amounts transferred from a dependant – If your dependant will not use all of their **disability amount** on their income tax and benefit 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 their **tuition amount** on their income tax and benefit return, enter the unused amount.

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.