



# 2022 Personal Tax Credits Return

**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	<b>For non-residents only</b> 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.

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**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.

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**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.

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**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.

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**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.

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**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.

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

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**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 Line 1 (Line 1 plus \$2,350 if they are **infirm** and you **cannot claim the Canada caregiver amount for children under age 18 for this dependant**), enter the difference between this amount and their estimated net income. If their net income for the year will be Line 1 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 for the year will be \$25,195 or less **and** they are **infirm and are age 18 or older**, go to Line 9.

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**9. Canada caregiver amount for eligible dependant or spouse or common-law partner** – If, at any time in the year, you support an **infirm** eligible dependant (aged 18 or older) 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.

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**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.

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**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.

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**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.

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**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.

**Filling out Form TD1**

Fill out this form **only** if 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 (for example, the number of your eligible dependants has changed)
- you want to claim the deduction for living in a prescribed zone
- 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 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.

**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 2022, 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 and do not fill in Lines 2 to 12.

**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.

**Non-residents (Only fill in 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 2022?

- Yes (Fill out the previous page.)
- No (Enter "0" on Line 13, and do not fill in 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 \$14,398, you also have to fill out 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 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 2022, you may be able to claim the child amount on Form TD1SK, 2022 Saskatchewan Personal Tax Credits Return. Therefore, you may want to fill out 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 2022, you can claim any of the following:

- \$11.00 for each day that you live in the prescribed northern zone
- \$22.00 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 [canada.ca/taxes-northern-residents](https://canada.ca/taxes-northern-residents).

**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 and benefit return. To choose this option, state the amount of additional tax you want to have deducted from each payment. To change this deduction later, fill out a new Form TD1.

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**Reduction in tax deductions**

You can ask to have less tax deducted on your income tax and benefit return if 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 forward from the previous year). To make this request, fill out 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**

To get our forms and publications, go to [canada.ca/cra-forms-publications](https://canada.ca/cra-forms-publications) or call **1-800-959-5525**.

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at [canada.ca/cra-info-source](https://canada.ca/cra-info-source).

**Certification**

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

Signature \_\_\_\_\_

Date \_\_\_\_\_

**It is a serious offence to make a false return.**