

Complete this worksheet if you want to calculate partial claims for your Form TD1ON, *2008 Ontario Personal Tax Credits Return*, for the following:

- Age amount
- Spouse or common-law partner amount
- Amount for an eligible dependant
- Caregiver amount
- Amount for infirm dependants age 18 or older

Do not give your completed worksheet to your employer or payer. Keep it for your records.

Line 2 of your TD1ON form – Age amount

If you will be 65 or older on December 31, 2008, and your estimated net income from all sources for the year will be between \$31,554 and \$59,814, calculate your partial claim as follows:

Maximum amount		4,239	1
Your estimated net income for the year	2		
Base amount	– 31,554		3
Line 2 minus line 3	=		4
Multiply the amount on line 4 by 15%	× 15% =		5
Line 1 minus line 5. Enter this amount on line 2 of your TD1ON form.		=	=

Line 6 of your TD1ON form – Spouse or common-law partner amount

If your spouse's or common-law partner's estimated net income for the year (including the income earned before and during the marriage or common-law relationship) will be between \$737 and \$8,108, calculate your partial claim as follows:

Base amount		8,108	1
Your spouse's or common-law partner's estimated net income for the year		–	2
Line 1 minus line 2. Enter this amount on line 6 of your TD1ON form.		=	=

Line 7 of your TD1ON form – Amount for an eligible dependant

If your dependant's estimated net income for the year will be between \$737 and \$8,108, calculate your partial claim as follows:

Base amount		8,108	1
Your dependant's estimated net income for the year		–	2
Line 1 minus line 2. Enter this amount on line 7 of your TD1ON form.		=	=

Line 8 of your TD1ON form – Caregiver amount

If your dependant's estimated net income for the year will be between \$13,999 and \$18,091, calculate your partial claim as follows:

Base amount		18,091	1
Your dependant's estimated net income for the year		–	2
Line 1 minus line 2 (maximum \$4,092)		=	3
Minus: the amount claimed on line 7 of your TD1ON form for this dependant		–	4
Line 3 minus line 4. Enter this amount on line 8 of your TD1ON form.		=	=

Line 9 of your TD1ON form – Amount for infirm dependants age 18 or older

You cannot claim this amount for a dependant for whom you claimed the caregiver amount on line 8 of your TD1ON form.

If your infirm dependant's estimated net income for the year will be between \$5,817 and \$9,908, calculate your partial claim as follows:

Base amount		9,908	1
Your infirm dependant's estimated net income for the year		–	2
Line 1 minus line 2 (maximum \$4,091)		=	3
Minus: the amount claimed on line 7 of your TD1ON form for this dependant		–	4
Line 3 minus line 4. Enter this amount on line 9 of your TD1ON form.		=	=