

WORKSHEET FOR THE 2007 ONTARIO PERSONAL TAX CREDITS RETURN

Complete this worksheet if you want to calculate partial claims for your Form TD1ON, "2007 Ontario Personal Tax Credits Return", for the following:

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

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

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Line 2 of your TD1ON form – Age amount

If you will be 65 or older on December 31, 2007, and your estimated net income from all sources for the year will be between \$31,088 and \$58,928, calculate your partial claim as follows:

Maximum age amount	4,176		1			
Your estimated net income for the year			2			
Base amount	– 31,088		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 \$726 and \$7,988, calculate your partial claim as follows:

Base amount	7,988		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.	=		

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

If your dependant's estimated net income for the year will be between \$726 and \$7,988, calculate your partial claim as follows:

Base amount	7,988		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 \$13,792 and \$17,823, calculate your partial claim as follows:

Base amount	17,823		1
Your dependant's estimated net income for the year	–		2
Line 1 minus line 2 (maximum \$4,031)	=		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 \$5,731 and \$9,762, calculate your partial claim as follows:

Base amount	9,762	1
Your infirm dependant's estimated net income for the year	–	2
Line 1 minus line 2 (maximum \$4,031)	=	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.	=	