



## Worksheet for the 2025 Personal Tax Credits Return

Fill out this worksheet if you want to calculate partial claims for the following amounts on your Form TD1, 2025 Personal Tax Credits Return.

**Do not** give your filled out worksheet to your employer or payer. Keep it for your records.

<b>Line 1 of Form TD1 – Basic personal amount</b>			
If your estimated net income from will be more than \$177,882, calculate your partial claim as follows:			
Base amount			1
Your estimated net income from for the year		2	
Income threshold	–	3	
Line 2 minus line 3	=	4	
\$75,532 minus line 4 (if "0" or negative, enter \$14,538 at line 9 )	=	5	
Line 5 divided by \$75,532	=	▶ 6	
Applicable amount	x	7	
Line 6 multiplied by line 7	=	▶ +	8
Line 1 plus line 8			=
Enter this amount on line 1 of Form TD1.			9
<b>Line 3 of Form TD1 – Age amount</b>			
If you will be 65 or older on December 31, 2025, and your estimated net income will be between \$45,522 and \$105,709, calculate your partial claim as follows:			
Maximum amount			1
Your estimated net income for the year		2	
Base amount	–	3	
Line 2 minus line 3 (if negative, enter "0")	=	4	
Applicable rate	x	5	
Line 4 multiplied by line 5	=	▶ –	6
Line 1 minus line 6			=
Enter this amount on line 3 of Form TD1.			7
<b>Line 9 of Form TD1 – Canada caregiver amount for eligible dependant or spouse or common-law partner</b>			
If the estimated net income of your infirm eligible dependant (aged 18 or older) or your infirm spouse or common-law partner will be \$28,798 or less for the year, calculate your partial claim as follows:			
Base amount			1
Your infirm dependant's estimated net income for the year	–	2	
Line 1 minus line 2 (maximum \$8,601)	=	3	
Enter <b>whichever applies</b> : the amount on line 7 or line 8 of Form TD1 for this dependant.	–	4	
Line 3 minus line 4			=
Enter this amount on line 9 of Form TD1 (if negative, enter "0").			5
<b>Line 10 of Form TD1 – Canada caregiver amount for dependant(s) age 18 or older</b>			
If the estimated net income of your infirm dependant (see notes below) will be between \$20,197 and \$28,798 for the year, calculate your partial claim as follows:			
Base amount			1
Your infirm dependant's estimated net income for the year	–	2	
Line 1 minus line 2 (maximum \$8,601)	=	3	
Enter the amount that will be claimed by the dependant's <b>other</b> caregiver (if any).	–	4	
Line 3 minus line 4			=
Enter this amount on line 10 of Form TD1 (if negative, enter "0").			5
<b>Notes:</b> If you are claiming this amount for more than one dependant, fill out a separate worksheet for each dependant. Add all of the amounts from line 5 of each worksheet and enter the total amount on line 10 of Form TD1.			
If you are claiming the Canada caregiver amount for your spouse or common-law partner or for an eligible dependant, see line 9 above.			