



**Line 6.1 of Form TD1NS – Spouse or common-law partner amount supplement**

If you are supporting your spouse or common-law partner who lives with you and your estimated taxable income will be between \$25,000 and \$75,000, calculate your partial amount as follows:

Base amount	75,000	00	1
Your estimated taxable income for the year	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Applicable rate	×	6%	4
Line 3 multiplied by line 4	=		5
Your spouse's or common-law partner's estimated net income for the year	-		6
Line 5 minus line 6 (maximum \$3,000, if negative, enter "0")			
Enter this amount on line 6.1 of Form TD1NS.	=		7

**Line 7 of Form TD1NS – Amount for an eligible dependant**

If your dependant's estimated net income for the year will be between \$874 and \$9,618, calculate your partial amount as follows:

Base amount	9,618	00	1
Your eligible dependant's estimated net income for the year	-		2
Line 1 minus line 2 (maximum \$8,744, if negative, enter "0")			
Enter this amount on line 7 of Form TD1NS.	=		3

**Line 7.1 of Form TD1NS – Amount for eligible dependant supplement**

If you do not have a spouse or common-law partner or you have a spouse or common-law partner who does not live with you and who you are not supporting or being supported by and you support a dependant relative who lives with you and your estimated taxable income will be between \$25,000 and \$75,000, calculate your partial amount as follows:

Base amount	75,000	00	1
Your estimated taxable income for the year	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Applicable rate	×	6%	4
Line 3 multiplied by line 4	=		5
Your eligible dependant's estimated net income for the year	-		6
Line 5 minus line 6 (maximum \$3,000, if negative, enter "0")			
Enter this amount on line 7.1 of Form TD1NS.	=		7

**Line 8 of Form TD1NS – Caregiver amount**

If your dependant's estimated net income for the year will be between \$13,677 and \$18,575, calculate your partial amount as follows:

Base amount	18,575	00	1
Your dependant's estimated net income for the year	-		2
Line 1 minus line 2 (maximum \$4,898, if negative, enter "0")	=		3
Enter the amount you claimed for this dependant on line 7 of Form TD1NS.	-		4
Line 3 minus line 4 (if negative, enter "0")			
Enter this amount on line 8 of Form TD1NS.	=		5

**Line 9 of Form TD1NS – 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 Form TD1NS. If your dependant's estimated net income for the year will be between \$5,859 and \$8,744, calculate your partial claim as follows:

Base amount	8,744	00	1
Your infirm dependant's estimated net income for the year	-		2
Line 1 minus line 2 (maximum \$2,885, if negative, enter "0")	=		3
Enter the amount you claimed on line 7 of Form TD1NS for this dependant.	-		4
Line 3 minus line 4 (if negative, enter "0")			
Enter this amount on line 9 of Form TD1NS.	=		5