



# GRAIN FARMERS OF ONTARIO

## Director and Delegate Information Form

### Personal Information

**Full Name:** \_\_\_\_\_  
*Last First Middle Initial*

**Address:** \_\_\_\_\_  
*Street Address*

\_\_\_\_\_ *City Province Postal Code*

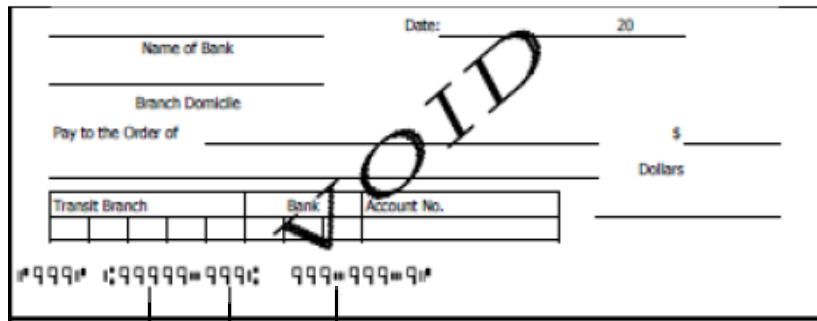
**Home Phone:** \_\_\_\_\_ **Alternate Phone:** \_\_\_\_\_

**Email:** \_\_\_\_\_ **Social Insurance No.:** \_\_\_\_\_

**Birthdate:** (MM/DD/YYYY) \_\_\_\_\_ **District:** \_\_\_\_\_

### Direct Deposit Information

The purpose of this information is for payroll set up for reimbursement of expense and per diems and will be treated as a confidential document. Please attach a void cheque, a direct deposit form from your financial institution or complete the information below.



Transit Number

Bank Number

Account Number

Bank Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/Prov: \_\_\_\_\_

I hereby authorize Grain Farmers of Ontario to credit payment, due to me, within my role as Delegate or Director, to my account, which I certify is my account, is in my name and under my direction and control. I make this authorization to the financial institution above designated. In completing this form, you are acknowledging all information to be accurate and correct to the best of your knowledge.

If you are changing bank account, be sure to update us with your new account. If for any reason we cannot deposit your payment into the bank account, we will mail a cheque to you at the address we have on file.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Please complete and return this form to the Finance and Administration Department, Grain Farmers of Ontario



# 2024 Personal Tax Credits Return

TD1

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 \$15,705. However, if your net income from all sources will be greater than \$173,205 and you enter \$15,705, 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 \$173,205 you have the option to calculate a partial claim. To do so, fill in the appropriate section of Form TD1-WS, Worksheet for the 2024 Personal Tax Credits Return, and enter the calculated amount here.

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**2. Canada caregiver amount for infirm children under age 18** – Only one parent may claim \$2,616 for each infirm child born in 2007 or later who lives with both parents throughout the year. If the child does not live with both parents throughout the year, the parent who has the right to claim the "Amount for an eligible dependant" on line 8 may also claim the Canada caregiver amount for the child.

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**3. Age amount** – If you will be 65 or older on December 31, 2024, and your net income for the year from **all** sources will be \$44,325 or less, enter \$8,790. You may enter a partial amount if your net income for the year will be between \$44,325 and \$102,925. To calculate a partial amount, fill out the line 3 section of Form TD1-WS.

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**4. Pension income amount** – If you will receive regular pension payments from a pension plan or fund (not including Canada Pension Plan, Quebec Pension Plan, old age security, or guaranteed income supplement payments), enter **whichever is less**: \$2,000 or your estimated annual pension income.

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**5. Tuition (full-time and part-time)** – Fill in this section if you are a student 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. Enter the total tuition fees that you will pay if you are a full-time or part-time student.

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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 \$9,872.

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**7. Spouse or common-law partner amount** – Enter the difference between the amount on line 1 (line 1 plus \$2,616 if your spouse or common-law partner is **infirm**) and your spouse's or common-law partner's estimated net income for the year if **two** of the following conditions apply:

- You are supporting your spouse or common-law partner who lives with you
- Your spouse or common-law partner's net income for the year will be less than the amount on line 1 (line 1 plus \$2,616 if your spouse or common-law partner is **infirm**)

In all cases, go to line 9 if your spouse or common-law partner is **infirm** and has a net income for the year of \$28,041 or less.

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**8. Amount for an eligible dependant** – Enter the difference between the amount on line 1 (line 1 plus \$2,616 if your eligible dependant is **infirm**) and your eligible dependant's estimated net income for the year if **all** of the following conditions apply:

- 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
- You are supporting the dependant who is related to you and lives with you
- The dependant's net income for the year will be less than the amount on line 1 (line 1 plus \$2,616 if your dependant is **infirm** and you **cannot** claim the **Canada caregiver amount for infirm children under 18 years of age** for this dependant)

In all cases, go to line 9 if your dependant is **18 years or older, infirm**, and has a net income for the year of \$28,041 or less.

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**9. Canada caregiver amount for eligible dependant or spouse or common-law partner** – Fill out this section 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 \$28,041 or less. To calculate the amount you may enter here, fill out the line 9 section of Form TD1-WS.

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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 \$18,321) whose net income for the year will be \$19,666 or less, enter \$8,375. You may enter a partial amount if their net income for the year will be between \$19,666 and \$28,041. To calculate a partial amount, fill out the line 10 section of Form TD1-WS. This worksheet may also be used to calculate your part of the amount if you are sharing it with another caregiver who supports the same dependant. You may claim this amount for more than one infirm dependant age 18 or older.

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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 the 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.

**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 2024, 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 is less than the total claim amount**

Tick 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.

**For non-resident only (Tick the box that applies to you.)**

As a non-resident, will 90% or more of your world income be included in determining your taxable income earned in Canada in 2024?

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.)

Call the international tax and non-resident enquiries line at **1-800-959-8281** if you are unsure of your residency status.

**Provincial or territorial personal tax credits return**

You also have to fill out a provincial or territorial TD1 form if your claim amount on line 13 is more than \$15,705. Use the Form TD1 for your province or territory of **employment** if you are an employee. Use the Form TD1 for your province or territory of **residence** if you are a pensioner. 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.

Your employer or payer will deduct provincial or territorial taxes after allowing the provincial or territorial basic personal amount if you are claiming the basic personal amount **only**.

**Note:** You may be able to claim the child amount on Form TD1SK, 2024 Saskatchewan Personal Tax Credits Return if you are a Saskatchewan resident supporting children under 18 at any time during 2024. 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**

You may claim **any** of the following amounts 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 2024:

- \$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 may 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 if you receive other income such as non-employment income from CPP or QPP benefits, or old age security pension. You may have less tax to pay when you file your income tax and benefit return by doing this. Enter the additional tax amount you want deducted from each payment to choose this option. You may fill out a new Form TD1 to change this deduction later.

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**Reduction in tax deductions**

You may ask to have less tax deducted at source 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 and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in 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 Information about Programs and Information Holdings at [canada.ca/cra-information-about-programs](https://canada.ca/cra-information-about-programs).

**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.**

**Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your provincial tax deductions.**

Fill out this form based on the best estimate of your circumstances.

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

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**1. Basic personal amount** – Every person employed in Ontario and every pensioner residing in Ontario can claim this amount. If you will have more than one employer or payer at the same time in 2024, see "More than one employer or payer at the same time" on page 2. **12,399**

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**2. Age amount** – If you will be 65 or older on December 31, 2024, and your net income will be \$45,068 or less, enter \$6,054. You may enter a partial amount if your net income for the year will be between \$45,068 and \$85,428. To calculate a partial amount, fill out the line 2 section of Form TD1ON-WS, Worksheet for the 2024 Ontario Personal Tax Credits Return.

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**3. Pension income amount** – If you will receive regular pension payments from a pension plan or fund (not including Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter **whichever is less**: \$1,714 or your estimated annual pension.

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**4. 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 \$10,017.

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**5. Spouse or common-law partner amount** – Enter \$10,528 if you are supporting your spouse or common-law partner and **both** of the following conditions apply:

- Your spouse or common-law partner lives with you
- Your spouse or common-law partner's net income for the year will be \$1,053 or less

You may enter a partial amount if your spouse's or common-law partner's net income for the year will be between \$1,053 and \$11,581. To calculate a partial amount, fill out the line 5 section of Form TD1ON-WS.

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**6. Amount for an eligible dependant** – Enter \$10,528 if you are supporting an eligible dependant and **all** of the following conditions apply:

- 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
- The dependant is related to you and lives with you
- The dependant's net income for the year will be \$1,053 or less

You may enter a partial amount if the eligible dependant's net income for the year will be between \$1,053 and \$11,581. To calculate a partial amount, fill out the line 6 section of Form TD1ON-WS.

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**7. Ontario caregiver amount** – You may claim this amount if you are supporting an eligible infirm dependant aged 18 or older:

- your child or your grandchild (or your spouse or common-law partner);
- your parent, grandparent, brother, sister, aunt, uncle, niece or nephew who is resident in Canada (or your spouse or common-law partner)

To calculate this amount, fill out the line 7 section of Form TD1ON-WS.

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**8. 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, or disability amount on their income tax and benefit return, enter the unused amount.

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**9. 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.

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**10. TOTAL CLAIM AMOUNT** – Add lines 1 to 9.  
Your employer or payer will use this amount to determine the amount of your provincial tax deductions.

**Filling out Form TD1ON**

Fill out this form only if you are an employee working in Ontario or a pensioner residing in Ontario and **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 the amounts you previously claimed (for example, the number of your eligible dependants has changed)
- 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 Form TD1ON, your employer or payer will deduct taxes after allowing the basic personal amount **only**.

**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 TD1ON for 2024, 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 TD1ON, check this box, enter "0" on line 10 and do not fill in lines 2 to 9.

**Total income is less than the total claim amount**

- Tick this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 10. Your employer or payer will not deduct tax from your earnings.

**Additional tax to be deducted**

If you want to have more tax deducted at source, fill out section "Additional tax to be deducted" on the federal Form TD.

**Reduction in tax deductions**

You may ask to have less tax deducted at source 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 and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in 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 Information about Programs and Information Holdings at [canada.ca/cra-information-about-programs](https://canada.ca/cra-information-about-programs).

**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.**



## Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election

**Use this form** if you are an employee who is at least 65 years of age, but under 70, you are receiving a Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) retirement pension, and one of the following applies:

- you are making or will be required to make CPP contributions and you do not want to contribute
- you stopped making CPP contributions in a previous year and you want to restart

**Do not use this form** if one of the following applies:

- if your income is **only** from self-employment earnings. For more information, see Schedule 8, Canada Pension Plan contributions and overpayment, or Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments.
- you only contribute to the Quebec Pension Plan. For more information, visit [revenuquebec.ca/en](http://revenuquebec.ca/en).

Go to page 2 for instructions on how to fill out this form and get other helpful information.

<b>Part A – Identification</b>					
First name and initials	Last name	Social insurance number (SIN)			
Mailing address: apartment number – street number and name					
City	Province or territory	Postal code	Date of birth	Year	Month Day

<b>Part B – Eligibility</b>	
<p>1. Are you an employee who is at least 65 years of age, but under 70? If you answered <b>yes</b>, the earliest day you are eligible to sign and date this election is the day after you turned 65.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>2. Are you receiving a CPP or QPP retirement pension? If you answered <b>yes</b> to questions 1 and 2, go to question 3 below. If you answered <b>no</b> to either question, you cannot fill out this form at this time.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>3. Earlier in this calendar year, did you elect to stop making CPP contributions <b>or</b> revoke an election so you can restart making CPP contributions? If you answered <b>yes</b> to question 3, you cannot fill out this form until next year. If you answered <b>no</b> to question 3, fill in Part C to stop making CPP contributions or Part D to restart making CPP contributions, whichever applies.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>Part C – Election and certification</b>	
<p>If you fill out this part, do not fill out Part D. You <b>cannot</b> backdate this election.</p> <p>I want to <b>stop</b> making CPP contributions. I certify that the information given on this election is correct and complete.</p>	
<p style="text-align: center;">_____</p> <p style="text-align: center;">Signature of employee</p>	<p style="text-align: right;">Date _____</p> <p style="text-align: right;">Year    Month    Day</p>

<b>Part D – Revocation and certification</b>	
<p>If you fill out this part, do not fill out Part C. You <b>cannot</b> backdate this revocation.</p> <p>I want to <b>restart</b> making CPP contributions. I certify that the information given on this revocation is correct and complete.</p>	
<p style="text-align: center;">_____</p> <p style="text-align: center;">Signature of employee</p>	<p style="text-align: right;">Date _____</p> <p style="text-align: right;">Year    Month    Day</p>

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in 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 070 on Information about Programs and Information Holdings at [canada.ca/cra-information-about-programs](http://canada.ca/cra-information-about-programs).

## General information

### Who should fill out this form

Fill out this form if you are an employee who is at least 65 years of age, but under 70, you are receiving a Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) retirement pension, and you are making CPP contributions and want to stop.

You can also fill out this form if you stopped making CPP contributions in a previous year and you want to restart.

### What income is covered by this election

The election you made will apply to all of your income from pensionable employment, including self-employment earnings. Do **not** use this form if your income is only from self-employment earnings. See Schedule 8, Canada Pension Plan contributions and overpayment, or Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments.

### How often can you fill out a CPT30 form

You can fill out this form only once in a calendar year.

You elected to stop making CPP contributions in the calendar year and gave a copy of this completed Form CPT30 to your employer at that time. You have to wait until at least January of the following calendar year to file a new form to restart your CPP contributions.

If you have already completed this form, go to Part B to find out if you can complete another one.

If you change jobs, do not fill out a new form. The election you made on your original form is still valid, so simply give a copy of your form to your new employer.

If you already sent us your original form and you need a copy of it, write to us at the address below.

### Where do you send the form

You are responsible for sending the **original** completed Form CPT30 to:

Winnipeg Tax Centre  
Box 14000  
Winnipeg MB  
R3C 3M2

However, if you agree to have your employer send the original to the Canada Revenue Agency (CRA), it will be accepted.

You will need to provide a copy to each of your employers.

### What if you need help

For more information about electing to stop contributing to the CPP, revoking the previous election, or using this form, call **1-800-959-8281**.

## Stopping CPP contributions

### How do you stop making CPP contributions

First, fill in Part A and Part B, and, if you are eligible, Part C of this form. Do not complete Part D.

You must wait until the **day after** you turn 65 before you sign and date the completed form. When you fill out this form for the first time, the date you enter must be the date you give a copy of the form to your employer.

Give each of your employers:

- a copy of the completed form that you sent to CRA
- a proof of age
- a proof that you are receiving a CPP or QPP retirement pension

Send the completed form to the Winnipeg Tax Centre at the address on this page.

Keep a copy of the form for your records.

### When is your election effective

Your election is effective on the first day of the month after the date you give a copy of this form to your employer. Your employer should stop deducting CPP contributions on the first pay in the month following the month you have given them a copy of this election form. Your employer may adjust your CPP contributions if you did not pay the proper amount before the effective date of this election.

### How long does your election last

Your election will stay in effect until you revoke it or until you turn 70. You will not have to make CPP contributions unless you elect to restart making them in a later year.

## Restarting CPP contributions

### How do you restart making CPP contributions

Fill out Part A and Part B, and, if you are eligible, Part D of this form. Do not complete Part C.

Promptly give a copy of the form to your employer. If you are working or will work for more than one employer, give **each** employer a copy of this completed form.

Send the completed form to the Winnipeg Tax Centre at the address on this page.

Keep a copy of the form for your records.

### When is your revocation effective

Once you revoke the election, you will restart making CPP contributions on the first day of the month after the date you give a copy of this form to your employer. Your employer will start deducting CPP contributions from the first pay dated in the month after the month you signed and dated Part D of this form, as long as you give them enough notice. Your employer may adjust your CPP contributions if you did not pay the proper amount after the effective date of this revocation.

If you filed your revocation with one employer, but delayed giving a copy to your other employers, your other employers will only start deducting CPP contributions from the first pay dated in the month after the month they receive the copy of your form. In such a situation, you can elect to pay the employer's share and your share of CPP contributions. To do this, fill out Form CPT20, Election to Pay Canada Pension Plan Contributions, and send it with your income tax and benefit return or send the completed Form CPT20 separately to your tax centre.

### How long does your revocation last

It will stay in effect until you elect to stop making CPP contributions in a later year.

You will have to make CPP contributions until one of these situations occurs:

- you file the election form to stop contributing to the CPP, in a later year
- you stop working
- you reach 70 years of age

For more information go to [canada.ca/taxes-cpp-starting-stopping](https://canada.ca/taxes-cpp-starting-stopping).