

# Source Deductions Return 2010

To ensure that your source deductions of income tax are calculated correctly, you must remit this form, duly completed, to your employer or payer. Be sure to use the "General information" section; the information follows the order of the lines on the return. In this form, the term "employer" refers to both employers and payers (of pension income, for example).

## 1 Identification of the employee or payee (please print)

Last name	First name	
Employee or payee number	Date of birth Y M D	Social insurance number

## 2 Calculation of the amount to be used to determine the deduction code

**Basic amount.** Enter \$10,505 unless you have more than one employer and have already entered \$10,505 on a TP-1015.3-V form completed for another employer. In this case, do not complete lines 1 through 10. Go directly to the code box (below line 10) and enter 0 as your deduction code. Complete lines 11 through 19 as applicable.

	1
--	---

### Amount transferred from one spouse to the other

Maximum amount respecting a spouse

**\$10,505**

**Less:** Your spouse's estimated taxable income for 2010

Amount transferred from one spouse to the other. If the result is negative, enter 0.

	2
--	---

### Amount for dependants

	3
--	---

### Amount for a severe and prolonged impairment in mental or physical functions

	5
--	---

### Amount with respect to age, for a person living alone or for retirement income

	9
--	---

Add lines 1 through 9.

	10
--	----

**Deduction code.** Enter the deduction code for the amount on line 10 in the box.

**If the amount on line 10 is over \$32,001, enter the amount from line 10 rather than the deduction code.**

	Code
--	------

**Additional amount of income tax to be withheld.** Enter the additional amount to be deducted for each pay period.

	11
--	----

### Deductions to be taken into account by the employer to calculate remuneration subject to source deductions

Housing deduction for residents of designated remote areas

	14
--	----

Deductible support payments

	15
--	----

Add lines 14 and 15.

(Note that your employer must divide the amount by the number of pays remaining in the year and subtract the result from your gross pay for each pay period.)

<b>Total</b>	=		19
--------------	---	--	----

**Exemption for an employee.** You may ask to be exempted from source deductions of income tax with respect to your **employment income** if you expect your total income from all sources to be lower than the result of the following calculation: the amount on line 10, multiplied by 1.25, plus the amount on line 19. To request the exemption, enter the letter X in box 20. This request is **valid for the 2010 calendar year only**. Please note that **this exemption may be requested only with respect to remuneration that is employment income**.

	20
--	----

## 3 Certification

I certify that the information provided in this return is accurate and complete.

Signature

Date

## General information

If you receive a salary, wages, commissions or a similar amount, or amounts such as pension income, parental insurance benefits or employment insurance benefits, you must provide your employer or payer with a duly completed copy of form TP-1015.3-V

- when you take up employment, if you are remunerated by your employer;
- before you receive remuneration for the first time, if you are remunerated by a payer (rather than an employer);
- within 15 days after an event that results in a **reduction** of the amounts entered on the previous TP-1015.3-V form completed. However, if the source deduction code does not change, in spite of a reduction in the amounts on lines 2 to 9, you do not have to complete another copy of the form.

You may, at any time, complete a copy of form TP-1015.3-V to **increase** the amount of your allowable deductions and personal tax credits.

The form must also be completed to enable your employer or payer to

- withhold an additional amount of Québec income tax, if you make a request to that effect on line 11; or
- stop withholding Québec income tax from your **employment income**, if you ask to be exempted from source deductions on line 20.

If you do not complete form TP-1015.3-V, income tax will be withheld only on the basis of the basic amount (\$10,505) provided for on line 1. In this case, the employer or payer will use deduction code A.

If you have already filed form TP-1015.3-V, you are not required to complete a new form simply because of the indexation of the personal income tax system, since the indexation will not affect your deduction code.

Please note that the personal tax credits and deductions that appear on this form may be subject to a limit if you are not resident in Canada in 2010 or you become a non-resident in 2010. In such cases, contact us.

### Line 2 Amount transferred from one spouse to the other

If you expect to have a **spouse on December 31, 2010**, you may claim the "amount transferred from one spouse to the other."

However, you cannot claim the amount if your spouse receives any of the following:

- indemnities further to an industrial accident;
- indemnities further to a precautionary cessation of work;
- indemnities further to a traffic accident;
- indemnities further to an act of good citizenship;
- indemnities for being the victim of a crime.

Refer to the guide to the income tax return for 2009 and follow the instructions for lines 101 through 299 when **calculating your spouse's estimated taxable income**.

Please note that to be able to claim the amount transferred from one spouse to the other, you and your spouse must each file an income tax return for 2010.

### Spouse

The person to whom you are married, the person with whom you are living in a civil union or the person who is your de facto spouse.

#### Note

A de facto spouse is the person of the opposite sex or of the same sex who, at any time in 2010,

- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of at least one of your children; **or**
- has been living in a conjugal relationship with you for at least 12 consecutive months (the 12-month period is considered to have been uninterrupted if you live apart because of the breakdown of your relationship for a period of less than 90 days).

### Spouse on December 31, 2010

The person who

- is your spouse at the end of that day. If you and your spouse are living apart on December 31, 2010, because of the breakdown of your relationship, you are considered to have a spouse on December 31, 2010, if you begin living together again and the separation lasts for less than 90 days; **or**
- is your spouse at the time of his or her death in 2010, provided you and your spouse are not living apart on that date because of the breakdown of your relationship and you do not have a new spouse on December 31, 2010.

## Line 3 Amount for dependants

### Amount for children under 18 enrolled in post-secondary studies

If you have at least one child under 18 enrolled in post-secondary studies on December 31, 2010, complete work chart 1.

If the child expects to transfer the unused portion of his or her credits to his or her spouse, you cannot claim the amount with respect to that child.

### Child under 18 enrolled in post-secondary studies

A person whom you are supporting and who, in 2010, is a full-time student pursuing vocational training at the secondary level or post-secondary studies. The person may be

- your or your spouse's child;
- a person of whom you or your spouse has the custody and control (legally or in fact);
- the spouse of your child;
- the spouse of your spouse's child.

### Amount for other dependants

If you have at least one **other dependant 18 or over**, complete work chart 1. Please note that the amount is \$2,820 for each of the other dependants.

You cannot claim this amount for a person who, in 2010, is a full-time student pursuing vocational training at the secondary level or post-secondary studies, or who expects to transfer the unused portion of his or her credits to his or her spouse.

### Other dependant

A person who

- is 18 or over in 2010;
- is related to you or to your spouse by blood, marriage or adoption; and
- ordinarily lives with you and is supported by you.

The person is not your spouse or a child who is transferring to you an amount for a child 18 or over enrolled in post-secondary studies.

### Amount for retirement income

If you or your spouse expects to receive retirement income, complete work chart 2.

### Line 5 Amount for a severe and prolonged impairment in mental or physical functions

You may claim \$2,390 on line 5 for each person with a severe and prolonged impairment in mental or physical functions. This person may be **you** or **your spouse**, if you entered an amount on line 2.

A person is considered to have a severe and prolonged impairment in mental or physical functions if a recognized health professional attests that the impairment has lasted (or may reasonably be expected to last) for a continuous period of at least 12 months and if it significantly restricts the person's ability to perform a basic activity of daily living. A person is considered to be in this situation if, because of a chronic illness, he or she must have therapy, prescribed by a physician, administered at least twice a week (for a total of at least 14 hours for the week, including time for travel and post-treatment recovery), and the therapy is essential to the maintenance of his or her vital functions.

### Line 9 Amount with respect to age, for a person living alone or for retirement income

#### Amount with respect to age

If you or your spouse is 65 or over in 2010, complete work chart 2.

#### Amount for a person living alone

You may claim \$1,230 on line 75 of work chart 2 if, **throughout 2010**, you expect to maintain and ordinarily live in a dwelling in which **you will live alone or only** with

- one or more persons under 18; or
- one or more of your children 18 or over who are full-time students pursuing vocational training at the secondary level or post-secondary studies.

#### Dwelling

A house, an apartment or a similar place of residence in which a person ordinarily eats and sleeps, and which is equipped with kitchen and bathroom facilities.

#### Note

A room in a boarding house or a hotel is not a dwelling.

#### Additional amount for a person living alone (single-parent family)

You may claim \$1,525 on line 76 of work chart 2 if you expect to be entitled, in 2010, to the amount for a person living alone, and

- expect to live, **at some time in 2010**, with one or more of your children 18 or over who are full-time students pursuing vocational training at the secondary level or post-secondary studies, and
- do not expect to be entitled to the child assistance payments **for the month of December for the year**. If you expect to be entitled to the child assistance for one or more months of the year (other than December), you must reduce the additional amount for a person living alone (single-parent family) on the basis of the number of months for which you will be entitled to the child assistance payments.

To calculate the amount, complete work chart 2.

### Line 10 Deduction code

Code	Amount (\$)	
<b>0</b>	Nil	
<b>A</b>	1	10,505
<b>B</b>	10,506	12,000
<b>C</b>	12,001	14,000
<b>D</b>	14,001	16,500
<b>E</b>	16,501	17,500
<b>F</b>	17,501	18,500
<b>G</b>	18,501	20,000
<b>H</b>	20,001	21,500
<b>I</b>	21,501	24,000
<b>J</b>	24,001	26,000
<b>K</b>	26,001	27,000
<b>L</b>	27,001	29,000
<b>M</b>	29,001	30,000
<b>N</b>	30,001	32,000
<b>X</b>	Exemption	

### Line 14 Housing deduction for residents of designated remote areas

If, in 2010, you expect to live in one or more prescribed **northern zones** for a period of at least **six consecutive months** beginning or ending in the year, you may deduct the lower of the following amounts on line 14:

- 20% of your net income for 2010; or
- one of the following amounts:
  - \$16.50 multiplied by the number of days in the year you expect to live in a prescribed northern zone, if no other person living in the same dwelling (see the definition at the left) claims this deduction; or
  - \$8.25 multiplied by the number of days in the year you expect to live in such a zone, in all other cases.

If, in 2010, you expect to live in a prescribed **intermediate zone** for a period of at least **six consecutive months** beginning or ending in the year, enter 50% of the result obtained in the previous paragraph.

For further information, refer to the guide *Deduction for Residents of Designated Remote Areas* (TP-350.1. G-V).

### Line 15 Deductible support payments

If, in 2010, you expect to make support payments to your spouse or former spouse, to the mother or father of your child, or to a third party, for the benefit of your child or one of the aforementioned persons, you may deduct the support paid on line 15, provided, as a rule, you meet the following conditions:

- The support is paid under a judgment or a written agreement, as an allowance payable on a periodic basis for the maintenance of the recipient, the maintenance of one of his or her children, or the maintenance of the recipient and the child, and you are living apart from the recipient at the time the payments are made.
- The support payments are not subject to the measures concerning the tax treatment of support payments.

For further information, refer to the brochure *The Tax Effects of Separation and Divorce* (IN-128-V).

## Work chart 1 – Amount for dependants

If you are claiming an amount for more than two **children under 18** or more than two **other dependants**, attach another sheet containing the requested information and carry the result of your calculations to line 52.

	Children under 18 on December 31, 2010		Other dependants (18 or over)		
	1st child	2nd child	1st person	2nd person	
Amount for children under 18 enrolled in post-secondary studies. Enter <b>\$1,940</b> per completed term that was started in 2010 ( <b>maximum: two terms</b> ).			<b>\$2,820</b>	<b>\$2,820</b>	40
Estimated net income for 2010 <sup>1</sup> multiplied by 80%	–	–	–	–	45
Subtract line 45 from line 40. If the result is negative, enter 0.	=	=	=	=	50
Add the amounts on line 50.					52
If one or more of the other dependants for whom you are claiming an amount reach the age of 18 in 2010, enter the result of the following calculation: <b>\$235</b> x number of months in the year up to and including the month of the dependant's birthday. <b>Otherwise</b> , enter 0.				–	55
Subtract line 55 from line 52. If the result is negative, enter 0. Carry the result to line 3.				=	60
<b>Amount for dependants</b>					

1. Do not take the amount of the deduction for residents of remote areas or the amount of scholarships, bursaries or any similar financial assistance into account when calculating the estimated income of a child under 18 or other dependant.

## Work chart 2 – Amount with respect to age, for a person living alone or for retirement income

### Amount with respect to age

If you were born before January 1, 1946, enter <b>\$2,260</b> .			70
If you expect to have a spouse on December 31, 2010, who was born before January 1, 1946, enter <b>\$2,260</b> .	+		71
Add lines 70 and 71.	=		▶
<b>Amount for a person living alone</b> (see the general information)			75
Additional amount for a person living alone (single-parent family) (see the general information)			76
<b>\$127</b> x number of months in 2010 in which you will be entitled to child assistance payments	–		77
Subtract line 77 from line 76.	=	+	78
Add lines 75 and 78.	=	+	▶

### Amount for retirement income

If you expect to receive retirement income entitling you to a tax credit in 2010, enter the estimated amount of your retirement income entitling you to a tax credit (maximum <b>\$2,010</b> ).			80
If you expect to have a spouse on December 31, 2010, enter his or her estimated retirement income giving entitlement to a tax credit (maximum <b>\$2,010</b> ).	+		81
Add lines 80 and 81.	=	+	▶
Add lines 73, 79 and 82.			=

### Estimated net family income

Total of your estimated net income and that of your spouse on December 31, 2010			90
	–	<b>\$30,490</b>	91
Subtract line 91 from line 90. If the result is negative, enter 0.	=		92
	x	<b>15%</b>	
Multiply line 92 by 15%.	=		▶
Subtract line 95 from line 85. If the result is negative, enter 0.			=
Amount from line 9 of your spouse's TP-1015.3-V form			–
Subtract line 97 from line 96. Carry the result to line 9.			=
<b>Amount with respect to age, for a person living alone or for retirement income</b>			