

Coding for Table of Tax Deductions  
For Employer's Use Only

Total Exemptions \$ (As per item 6)

Coding (Column Number on Tables)



DOMINION OF CANADA  
**INCOME TAX**

**T. D. 1**  
(Revised for Jan. 1947)

For Use by Employees—  
—Married, with or without Dependents  
—Single, with Dependents

Deductions at the Source from Wages or Salaries

**CLAIM FOR MARRIED STATUS OR DEPENDENTS**

(Effective in respect of all Salaries and Wages paid on or after 1st January, 1947)

File this revised form with your employer prior to 31st December, 1946, as otherwise your employer must make tax deductions as if you were a single person without dependents (See Items 13 and 15). You must file a new Form T.D. 1—(a) with each new employer, (b) when there is a change in marital status, (c) each time there is a change in the number of your dependents (See Items 12 and 18) or (d) when any other changes take place that would increase or decrease the total exemptions to which you are entitled by \$100 or more.

1. Name of Employee FREEMAN SARAH EVELYN  
(Surname or Family Name) (USE BLOCK LETTERS) (Christian or given names)

Employee's Unemployment Insurance No. A 468-454

2. Address MASSEIT QUEEN CHARLOTTE ISLANDS  
(Give full address at which you are now living)

3. Name and Address of Employer DOMINION OF DEPT. OF MINES AND RESOURCES

4. CLAIM FOR MARRIED STATUS—Taxpayers who do not come within (A), (B), (C) or (D) below are "Single" for Income Tax purposes. ("Single" persons NOT claiming Married Status but claiming Dependents, use Item 5.)

I claim "Married Status" as—

Put X in the one proper square.  
(A)  a married person, whose spouse is not in receipt of over \$750 from any source during the year and who lives in a home which I maintain or whom I support (other than by payment of alimony or separation allowance) and who is resident in Canada, in the British Empire, or in an allied country.

(B)  a person, who is (a) unmarried or (b) a married woman not supported by my husband or (c) a married man separated from my wife, who supports within (2) of Item 8 on reverse side (or a nephew or niece coming within (1) of Item 8) in a "Self-contained Domestic Establishment" (See Item 11) in which I employ a full-time housekeeper or servant.

(C)  a person, who is (a) unmarried or (b) a married woman not supported by my husband or (c) a married man separated from my wife, who supports (other than through the payment of alimony or separation allowance) a son or daughter (or a son-in-law or daughter-in-law)—

- (1) under the age of eighteen years.
- (2) under the age of twenty-one years and attending an educational institution.
- (3) dependent on account of mental or physical infirmity.

(D)  an unmarried person (or a married person separated from my spouse) claiming a status equivalent to a married person for the following reasons:—

- (1) I maintain a "Self-contained Domestic Establishment" (See Item 11) and support therein a wholly dependent relative connected by blood relationship, marriage or adoption.
- (2) I am a minister or clergyman in charge of a diocese, congregation or parish, and maintain a "Self-contained Domestic Establishment" and employ therein a full-time housekeeper or servant.

5. CLAIM FOR DEPENDENTS—You may claim as dependents ONLY those persons described in Item 8 on reverse side.

I have the following persons wholly dependent upon me, who will not receive an income of their own in excess of \$400 during the year and who are resident in Canada, in the British Empire, or in allied countries:—

NAME AND ADDRESS OF DEPENDENT	Date of Birth		Relationship to Taxpayer	If over 18 years of age, state whether at school or mentally or physically unfit.
	Month	Year		

6. SUMMARY OF EXEMPTIONS—

- (A) Basic Exemption (May be claimed by every taxpayer) ..... \$ 750.00
- (B) (1) Marital Exemption—\$750. (May not be claimed unless Item 4 completed) \$ .....
- (2) Subtract: Excess of spouse's estimated annual income over \$250. (See Item 10) \$ ..... (3) \$ .....
- (C) Dependents Exemptions (May be claimed only for dependents listed in Item 5)—
- (1) Children with birth dates after November 1931 (See Item 9) ..... at \$100.00 each ..... = \$ .....
- (2) Other dependents (including children with birth dates prior to December 1931) ..... at \$300.00 each ..... = \$ .....
- (D) TOTAL EXEMPTIONS ..... \$ .....

NOTE: The dates "November 1931" and "December 1931" in Items (C) (1) and (2) above are applicable to the year 1947. For a form filed in respect of a year subsequent to 1947 these dates should be advanced accordingly.

7. I HEREBY CERTIFY that all the information given by me on this Form, and in particular the information concerning the number of dependents and marital status is correct in every respect. Further, I undertake, in accordance with the law, to immediately notify my employer by the filing of a new declaration on Form T.D.1 as soon as any change takes place in the facts above given.

Date Sept. 10 1948 Signature Sarah E. Freeman

EMPLOYER MUST RETAIN THIS COMPLETED FORM FOR INSPECTION BY OFFICERS OF THE DEPARTMENT.

There are penalties for making a false declaration  
Form prescribed and authorized by the Minister of National Revenue (See Reverse Side)

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