

Federal Amounts Transferred From Your Spouse or Common-Law Partner

You may be able to claim all or part of certain amounts for which your spouse or common law partner qualifies if they did not need the whole amount to reduce their federal tax to zero.

Complete this schedule and **attach** it to your return to claim a transfer of the unused part of your spouse's or common-law partner's amounts shown below.

If you were separated because of a breakdown in your relationship for a period of 90 days or more including December 31, 2018, your spouse or common-law partner cannot transfer any unused amounts to you.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their return, schedules, and worksheets.

If your spouse or common-law partner is not filing a return, use the amounts that they would enter on their return, schedules, and worksheets as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is \$36,976 or less, enter \$7,333.

Otherwise, enter the amount from line 301 of their Schedule 1.

353			1
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Canada caregiver amount for infirm children under 18 years of age:

Enter the amount from line 367 of their Schedule 1.

361	+		2
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Pension income amount:

Enter the amount from line 314 of their Schedule 1.

(maximum \$2,000) 355 + 3

Disability amount: (see **note 1** below)

Enter the amount from line 316 of their Schedule 1.

357	+		4
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Tuition amount: (see **note 2** below)

Enter the federal amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C.

360	+		5
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Add lines 1 to 5.

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Spouse's or common-law partner's taxable income:

Enter the amount of their taxable income from line 260 of their return if it is \$46,605 or less. Otherwise, complete Step B of their Schedule 1 and enter the result of the following calculation: amount from line 43 of their Schedule 1 divided by 15%.

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Enter the total of lines 300, 308, 310, 312, 317, 362, 395, 363, 398, 369, and 313 of their Schedule 1 plus line 10 of their Schedule 11.

-			8
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Their adjusted taxable income:

Line 7 minus line 8 (if negative, enter "0")

351	=		9
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Line 6 minus line 9 (if negative, enter "0")

Enter this amount on line 326 of your Schedule 1.

**Federal amounts transferred from your
spouse or common-law partner**

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Note 1

If the amount on this line includes a **new claim** for the disability amount, attach a completed and certified Form T2201, Disability Tax Credit Certificate. We will review your claim before we assess your return to see if your spouse or common-law partner is eligible for the disability tax credit. If your spouse or common-law partner **was eligible for 2017 and still meets the requirements in 2018**, you can claim this amount without sending us a new Form T2201. However, you must send us a new one if the previous period of approval ended before 2018 or if we ask you to do this.

Note 2

The **maximum** amount your spouse or common-law partner can transfer to you is **\$5,000 minus** the current year amounts they use even if there is still an unused part. Your spouse or common-law partner **cannot transfer** to you any tuition, education, or textbook amounts **carried forward from a previous year**.

Complete the provincial or territorial schedule (S2) to calculate your provincial or territorial amounts.