

Federal Amounts Transferred from Your Spouse or Common-Law Partner

For more information, see line 326 in the guide.

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

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on his or her return, schedules, and worksheet. If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on his or her return, schedules, and worksheet if he or she were filing a return. Attach his or her information slips, but do not attach his or her return and schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2015):

If his or her net income is \$35,466 or less, enter \$7,033.

Otherwise, enter the amount from line 301 of his or her Schedule 1.

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

Enter the amount from line 367 of his or her Schedule 1.

	361	+		2
--	------------	---	--	---

Pension income amount: Enter the amount from line 314 of his or her Schedule 1. **(maximum \$2,000)**

	355	+		3
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Disability amount: Enter the amount from line 316 of his or her Schedule 1.

	357	+		4
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Tuition, education, and textbook amounts:

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

	360	+		5
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Add lines 1 to 5.

	=			6
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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$44,701 or less. If his or her taxable income is more than \$44,701, enter instead the result of the following calculation: amount from line 47 of his or her Schedule 1 divided by 15%.

				7
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Enter the total of lines 300, 308, 310, 312, 317, 375, 376, 378, 362, 395, 363, 364, 370, 369, and 313 of his or her Schedule 1 plus line 17 of his or her Schedule 11.

	-			8
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His or her 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**

	=			10
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