Line 303 – Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2017?

If yes, tick this box and enter the date of the change. ▶

Base amount

If you are entitled to the Canada caregiver amount for your spouse or common-law partner, enter $2,150 (see page 44 in the guide and line 304 below).

Add lines 1 and 2.

Spouse’s or common-law partner’s net income from page 1 of your return

Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 303 of your Schedule 1.

Line 304 – Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older

Complete this calculation only if you entered $2,150 on line 5109 or line 5110 of this schedule for a person whose net income is between $6,902 and $23,046.

Base amount

Net income of this person (line 236 of his or her return)

Line 1 minus line 2 (if negative, enter "0"). (maximum $6,883)

If you claimed this person on line 303 or 305 of Schedule 1, enter the amount you claimed.

Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")

Enter this amount on line 304 of your Schedule 1.

Note: If the dependant is your or your spouse’s or common-law partner’s infirm child under 18 years of age, you must claim the Canada caregiver amount on line 367, and not on line 5110.

Line 305 – Amount for an eligible dependant

Did your marital status change to married or common-law in 2017?

If yes, tick this box and enter the date of the change. ▶

Provide the requested information and complete the following calculation for this dependant.

First and last name: Year of birth Relationship to you Is this dependant physically or mentally infirm?

Address:

Base amount

If you are entitled to the Canada caregiver amount for your dependant (other than your infirm child under 18 years of age), enter $2,150 (see page 44 in the guide, read the note below, and see line 304 above).

Add lines 1 and 2.

Dependant’s net income (line 236 of his or her return)

Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 305 of your Schedule 1.

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum $6,883)

Enter on line 307 of your Schedule 1 the total amount you are claiming for all dependants.

Enter the total number of dependants for whom you are claiming an amount at this line.

Line 307 – Canada caregiver amount for other infirm dependants age 18 or older

(attach a separate sheet if you need more space)

Provide the requested information and complete the following calculation for each dependant.

First and last name: Year of birth Relationship to you

Address:

Base amount

Infirm dependant’s net income (line 236 of his or her return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum $6,883)

Enter on line 307 of your Schedule 1 the total amount you are claiming for all dependants.

Enter the total number of dependants for whom you are claiming an amount at this line.