

# Amounts for Spouse or Common-Law Partner and Dependants

Complete this schedule and **attach** it to your return to claim an amount on line 303, 304, 305, or 307 of your Schedule 1. For more information, see the corresponding line number in the Income Tax and Benefit Guide.

**Line 303 – Spouse or common-law partner amount**

Did your marital status change to other than married or common-law in 2018?

If **yes**, tick this box  **5522** and enter the date of the change. ▶ 

Month	Day		

Base amount	11,809	00	1
If you are entitled to the <b>Canada caregiver amount</b> for your spouse or common-law partner, enter \$2,182 (see the "Canada caregiver amount" under Step 5 in the guide and line 304 below).			2
Add lines 1 and 2.	=		3
Spouse's or common-law partner's net income from page 1 of your return	-		4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 303 of your Schedule 1.	=		5

**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 \$2,182 on line 5109 or line 5110 of this schedule for a person whose **net income is between \$7,005 and \$23,391**.

Base amount	23,391	00	1
Net income of this person (line 236 of their return)	-		2
Line 1 minus line 2 (if negative, enter "0") <span style="float: right;">(maximum \$6,986)</span>	=		3
If you claimed this person on line 303 or 305 of your Schedule 1, enter the amount you claimed.	-		4
Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")	=		5

**Line 305 – Amount for an eligible dependant**

Did your marital status change to married or common-law in 2018?

If **yes**, tick this box  **5529** and enter the date of the change. ▶ 

Month	Day		

**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:			Yes <input type="checkbox"/> No <input type="checkbox"/>

Base amount	11,809	00	1
If you are entitled to the <b>Canada caregiver amount</b> for your dependant ( <b>other than</b> your infirm child under 18 years of age), enter \$2,182 (see "Canada caregiver amount" under Step 5 in the guide, read the note below, and see line 304 above).			2
Add lines 1 and 2.	=		3
Dependant's net income (line 236 of their return)	-		4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 305 of your Schedule 1.	=		5

**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, **not** on line 5110.

**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	23,391	00	1
Infirm dependant's net income (line 236 of their return)	-		2
Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") <span style="float: right;">(maximum \$6,986)</span>	=		3

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 line 307 of your Schedule 1.  **5112**