

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 send his or her return, schedules or worksheet.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2011):

If his or her net income is \$32,961 or less, enter \$6,537.

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

	353		1
--	------------	--	---

Amount for children born in 1994 or later:

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
--	------------------------------	---	---

Disability amount:

Enter the amount from line 316 of his or her Schedule 1.

	357	+	4
--	------------	---	---

Tuition, education, and textbook amounts:

Enter the federal amount designated to you as shown on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

	360	+	5
--	------------	---	---

Add lines 1 to 5.

	=		6
--	---	--	---

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

Enter the amount from line 260 of his or her return.

	7		
--	---	--	--

Enter the total of lines 300, 308, 310, 312, 317, 362, 363, 364, 365, 370, 369, and 313 of his or her Schedule 1, plus line 17 of his or her Schedule 11.

	8		
--	---	--	--

His or her adjusted taxable income:

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

	351	=	
--	------------	---	--

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

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

	=		10
--	---	--	----



CPP Contributions on Self-Employment and Other Earnings

For more information, see Line 222 in the guide.

Complete this schedule to determine the amount of your Canada Pension Plan (CPP) contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

Attach a copy of this schedule to your return.

Pensionable net self-employment earnings

(amounts from line 122 and lines 135 to 143 of your return)

			1
--	--	--	---

Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions

(attach Form CPT20)

	373	+	2
--	------------	---	---

Add lines 1 and 2 (if negative, enter "0").

	=		3
--	---	--	---

Enter the amount from box 26 (or if blank, box 14) of all T4 slips

(this amount already includes the amount entered on line 11 of Form CPT20, if it applies).

	+		4
--	---	--	---

Add lines 3 and 4.

Total pensionable earnings

	=		5
--	---	--	---

Basic exemption

	-	3,500 00	6
--	---	----------	---

Earnings subject to contribution

Line 5 minus line 6 (if negative, enter "0")

	=		7
--	---	--	---

Multiply the amount on line 7 by 9.9%.

			8
--	--	--	---

Contributions through employment

(from box 16 and box 17 of all T4 slips)

× 2 =

	-		9
--	---	--	---

CPP contributions payable on self-employment and other earnings:

Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 421 of your return.

	=		10
--	---	--	----

Deduction and tax credit for CPP contributions on self-employment and other earnings:

Amount from line 10

× 50% =

			11
--	--	--	----

Enter the amount from line 11 on both line 222 of your return and line 310 of Schedule 1.