

T1-2018 Amounts for Spouse or Common-law Partner and Dependants

Schedule 5

See the guide to find out if you can claim an amount on line 303, 304, 305, or 307 of Schedule 1. For each dependant claimed, provide the details requested below. **Attach a copy of this schedule to your return.**

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 (MMDD)

Base amount			1
If you are entitled to the family caregiver amount, enter \$2,182	5109 +		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")	=		5

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

Base amount			1
Net income of this person (line 236 of his or her return)	-		2
Line 1 minus line 2 (if negative, enter "0").	=	(maximum \$6,986)	3
If you claimed this person on line 303 or 305 of Schedule 1, enter the amount you claimed.	-		4
Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")	=		5

Enter this amount on line 304 of your Schedule 1.

Line 305 - Amount for an eligible dependant

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

If **yes**, tick this box **5529** and enter the date of the change (MMDD)

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

First name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Last name:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>
Address:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

Base amount			1
If you are entitled to the family caregiver amount, enter \$2,182	5110 +		2
Add lines 1 and 2.	=		3
Dependant's net income (line 236 of his or her return)	5106 -		4
Line 3 minus line 4 (if negative, enter "0")	=		5

Enter this amount on line 305 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 307 – Canada caregiver amount for other infirm dependants age 18 or older

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

1)

First name:	Year of birth	Relationship to you
Last name:	_ _ _ _	_____
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 \$6,986)

		1
-		2
=		3

2)

First name:	Year of birth	Relationship to you
Last name:	_ _ _ _	_____
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 \$6,986)

		1
-		2
=		3

3)

First name:	Year of birth	Relationship to you
Last name:	_ _ _ _	_____
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 \$6,986)

		1
-		2
=		3

Add amount 3 from above calculation, enter the result on line 307 of Schedule 1.

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Enter the total number of dependants for whom you are claiming an amount at line 307 of schedule 1.

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