

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form NL428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NL428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of Newfoundland and Labrador at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

| | | | |
|--|----------------------------------|--|----------|
| Age amount (if your spouse or common-law partner was born in 1957 or earlier): Enter the amount from line 58080 of their Form NL428. | 59020 | | 1 |
| Pension income amount: Enter the amount from line 58360 of their Form NL428. | (maximum \$1,000) 59050 + | | 2 |
| Disability amount: Enter the amount from line 58440 of their Form NL428. | 59070 + | | 3 |
| Tuition and education amounts: Enter the provincial amount designated to you from their forms T2202, TL11A, and/or TL11C. | 59090 + | | 4 |
| Add lines 1 to 4. | = | | 5 |

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

Enter the amount from line 26000 of their return on line 6 if it is **\$39,147 or less**.

If it is **more than \$39,147**, enter the result of the following calculation:

| | | | | | |
|---|----------|----------------|---|---|-----------|
| Amount from line 8 or 15, whichever applies, of their Form NL428 | ÷ 8.7% = | | | | 6 |
| Amount from line 58040 of their Form NL428 | | | | | 7 |
| Amount from line 35 of their Form NL428 | + | | | | 8 |
| Amount from line 58560 of their Form NL428 | + | | | | 9 |
| Add lines 7 to 9. | = | | ▶ | - | 10 |
| Spouse's or common-law partner's adjusted taxable income: Line 6 minus line 10 (if negative, enter "0") | | 59120 = | | ▶ | 11 |
| Line 5 minus line 11 (if negative, enter "0") | | | | ▶ | 12 |

Provincial amounts transferred from your spouse or common-law partner

Enter the amount from line 12 on line 58640 of your Form NL428.

See the privacy notice on your return.