

T1-2022 Amounts for Spouse or Common-law Partner and Dependants**Schedule 5**

Complete this schedule and attach it to your return to claim an amount on line 30300, 30400, 30425, or 30450 of your return.

Line 30300 - Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2022?

If **yes**, tick this box **55220** and enter the date of the change (MMDD)

Base amount			1
If you are entitled to the Canada caregiver amount for spouse, enter \$2,350	51090 +		2
Add lines 1 and 2.	=		3
Spouse's or common-law partner's net income from line 23600 of their return	-		4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 30300 of your return.	=		5

Line 30400 - Amount for an eligible dependant

Did your marital status change to other than married or common-law in 2022?

If **yes**, tick this box **55290** and enter the date of the change (MMDD)

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

First name:	55295	S.I.N. _____	Is this dependant physically or mentally infirm?
Last name:	Year of birth <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Relationship to you _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Address:			

Base amount			1
If you are entitled to the Canada caregiver amount, enter \$2,350	51100 +		2
Add lines 1 and 2.	=		3
Dependant's net income (line 23600 of his or her return)	51106 -		4
Line 3 minus line 4 (if negative, enter "0")	=		5

Enter this amount on line 30400 of your return.

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 30500, and not on line 51100.

Line 30425 - Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older

Complete this calculation only if you entered \$2,350 on line 51090 or line 51100 of this schedule for a person whose net income is between \$7,544 and \$25,195

Base amount			1
Net income of this person (line 23600 of their return)	-		2
Line 1 minus line 2 (if negative, enter "0").		(maximum \$7,525)	3
If you claimed this person on line 30300 or 30400 of return, 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 30425 of your return.

Line 30450 – 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 23600 of their return) - _____
 Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$7,525) = _____

	1
-	2
=	3

2)

First name:	Year of birth	Relationship to you
Last name:	_ _ _ _	_____
Address:		

Base amount _____
 Infirm dependant's net income (line 23600 of their return) - _____
 Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$7,525) = _____

	1
-	2
=	3

3)

First name:	Year of birth	Relationship to you
Last name:	_ _ _ _	_____
Address:		

Base amount _____
 Infirm dependant's net income (line 23600 of their return) - _____
 Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$7,525) = _____

	1
-	2
=	3

Add amount 3 from above calculation, enter the result on line 30450 of return.

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Enter the total number of dependants for whom you are claiming an amount at line 30450 of return.

51120	
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