

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 they entered on their Form ON428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form ON428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of Ontario 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 ON428.	59020	1
Pension income amount: Enter the amount from line 58360 of their Form ON428.	(maximum \$1,541) 59050 +	2
Disability amount: Enter the amount from line 58440 of their Form ON428.	59070 +	3
Add lines 1 to 3.	=	4

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

Enter the amount from line 26000 of their return on line 5 if it is **\$46,226 or less**.

If it is **more than \$46,226**, enter the result of the following calculation:

Amount from line 8 of their Form ON428	÷ 5.05% =	5
Amount from line 58040 of their Form ON428		6
Amount from line 24 of their Form ON428	+	7
Amount from line 58560 of their Form ON428	+	8
Add lines 6 to 8.	=	▶ - 9

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

Line 5 minus line 9 (if negative, enter "0") **59120** = ▶ - 10

Line 4 minus line 10 (if negative, enter "0") **Provincial amounts transferred from your spouse or common-law partner**

=	11

Enter the amount from line 11 on line 58640 of your Form ON428.

See the privacy notice on your return.