

## Amounts for Spouse or Common-Law Partner and Dependants

Protected B when completed

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

For information about the Canada caregiver amount for infirm children under 18 years of age, see line 30500 on the last page of this schedule.

**Attach** a copy of this schedule to your paper return.

### Eligibility for the Canada caregiver amount

You may be able to claim the Canada caregiver amount for 2022 if, at any time in the year, you supported your spouse or common-law partner with an impairment in physical or mental functions, or if one or more of the following individuals depended on you for support because of an impairment in physical or mental functions:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, uncle, aunt, niece, or nephew (if they resided in Canada at any time in the year)

An individual is considered to be dependent on you for support if they rely on you to regularly and consistently provide them with some or all of the basic necessities of life, such as food, shelter, and clothing.

| Person with an impairment in physical or mental functions  | You may be entitled to claim  |
|--|---|
| Spouse or common-law partner   | <b>both</b> of the following amounts: <ul style="list-style-type: none"> <li>• \$2,350 in the calculation of line 30300</li> <li>• up to \$7,525 on line 30425</li> </ul> |
| Eligible dependant 18 years of age or older (who is a person you are eligible to make a claim for on line 30400) (see <b>note</b> )  | <b>both</b> of the following amounts: <ul style="list-style-type: none"> <li>• \$2,350 in the calculation of line 30400</li> <li>• up to \$7,525 on line 30425</li> </ul> |
| Eligible dependant under 18 years of age at the end of the year (who is a person you are eligible to make a claim for on line 30400) (see <b>note</b> )                        | <b>one</b> of the following amounts: <ul style="list-style-type: none"> <li>• \$2,350 in the calculation of line 30400</li> <li>• \$2,350 on line 30500</li> </ul>        |
| Each of your (or your spouse's or common-law partner's) children under 18 years of age at the end of the year (see <b>note</b> )   | \$2,350 on line 30500   |
| Each dependant 18 years of age or older who is <b>not</b> your spouse or common-law partner or an eligible dependant for whom an amount is claimed on line 30300 or line 30400 | up to \$7,525 on line 30450   |

**Note:** You **cannot** claim an amount on lines 30400, 30450, and 30500 for your child if you were the only parent required to make support payments for that child to your current or former spouse or common-law partner. This rule applies only if one of the following conditions applied to you:

- You lived separate and apart from your current or former spouse or common-law partner throughout 2022 because of a breakdown of your relationship
- You were separated from your spouse or common-law partner for only part of 2022 because of a breakdown in your relationship and you are claiming a deduction on line 22000 of your return for support amounts that you paid to your current or former spouse or common-law partner

For more information, see lines 30400, 30450, and 30500 of this schedule.

### Supporting documents

The Canada Revenue Agency (CRA) may ask for a signed statement from a medical practitioner showing when the impairment began and what its duration is expected to be.

For children under 18 years of age, the statement should also show that the child is, and will likely continue to be, dependent on others for a long and continuous period because of an impairment in physical or mental functions. (**Dependent on others** means the child needs much more help for their personal needs and care compared to children of the same age.)

You do **not** need a signed statement from a medical practitioner if the CRA already has an approved Form T2201, Disability Tax Credit Certificate, for a specified period.

**Line 30300 – Spouse or common-law partner amount**

Claim this amount if, at any time in the year, you supported your spouse or common-law partner and their net income from line 23600 of their return (or the amount that it would be if they filed a return) was less than your basic personal amount (**plus** \$2,350 if your spouse or common-law partner was dependent on you because of an impairment in physical or mental functions).

If you had to make support payments to your current or former spouse or common-law partner and you were separated for only part of 2022 because of a breakdown in your relationship, you can claim whichever amount is better for you:

- an amount on line 22000 of your return for deductible support payments made in the year to your current or former spouse or common-law partner
- an amount on line 30300 of your return for your spouse or common-law partner

If you reconciled with your spouse or common-law partner and were living together on December 31, 2022, you can claim an amount on line 30300 of your return and any allowable amounts on line 32600 of your return.

**Only one** spouse or common-law partner can claim the amount on line 30300 for each other for the same year.

|   |                                     |       |     |   |
|---|-------------------------------------|-------|-----|---|
| Did your marital status change to a status <b>other than</b> married or living common-law in 2022?<br>If <b>yes</b> , tick this box and enter the date of the change. | <input checked="" type="checkbox"/> | Month | Day |   |
| Basic personal amount from line 30000 of your return  |                                     |       |     | 1 |
| If you are eligible for the Canada caregiver amount for your spouse or common-law partner, enter \$2,350 (see line 30425 on page 4).                                  | <input checked="" type="checkbox"/> |       |     | 2 |
| Line 1 plus line 2  |                                     | =     |     | 3 |
| Your spouse's or common-law partner's net income from line 23600 of their return (1)  |                                     | -     |     | 4 |
| Line 3 minus line 4 (if negative, enter "0")<br>Enter this amount on <b>line 30300</b> of your return.  |                                     | =     |     | 5 |

(1) If you were living with your spouse or common-law partner on December 31, 2022, use their net income for the whole year even if you separated for part of the year (then you reconciled and started living together again in 2022), or you got married in 2022, or became a common-law partner or started to live with your common-law partner again, in 2022.

If you separated in 2022 because of a breakdown in your relationship and were not back together on December 31, 2022, reduce your claim by the amount of your spouse's or common-law partner's net income before the separation.

**Line 30400 – Amount for an eligible dependant**

Claim this amount if, at any time in the year, you supported an eligible dependant and their net income from line 23600 of their return (or the amount that it would be if they filed a return) was less than your basic personal amount (**plus** \$2,350 if the eligible dependant was dependent on you because of an impairment in physical or mental functions).

If you did **not** claim an amount on line 30300 of your return, you may be able to claim this amount for one dependant if, at any time in the year, you met **all** the following conditions:

- You did not have a spouse or common-law partner or, if you did, you were not living with them, supporting them, or being supported by them
- You supported the dependant in 2022
- You lived with the dependant (in most cases in Canada) in a home you maintained. You **cannot** claim this amount for a person who was only visiting you

In addition, the dependant must also be one of the following persons by blood, marriage, common-law partnership, or adoption:

- your parent or grandparent
- your child, grandchild, brother, or sister **under 18 years of age**
- your child, grandchild, brother, or sister **18 years of age or older** with an impairment in physical or mental functions

**Line 30400 – Amount for an eligible dependant (continued)**

**Notes:** If your dependant usually lives with you when not in school, the CRA considers that dependant to live with you for the purposes of this amount.

For the purposes of this claim, your child is not required to live in Canada but they must still have lived with you. For example, you were a deemed resident living in another country with your child. (For information about deemed residents, see the Federal Income Tax and Benefit Guide.)

You **cannot** claim this amount if **any** of the following applies:

- The person you want to claim this amount for is your spouse or common-law partner. (You may be able to claim an amount for your spouse or common-law partner on line 30300 of your return.)
- Another person is claiming the spouse or common-law partner amount on line 30300 of their return for this dependant
- Another person in your household is making this claim. (Each household is allowed only one claim for this amount, even if there is more than one dependant in the household)
- Another person is claiming the amount on line 30400 of their return for this dependant. If you and another person can both claim this amount for the same dependant (such as in the shared custody of a child) but cannot agree on who will claim the amount, neither of you can make the claim
- The claim is for a child you had to make support payments for in 2022. However, if you were separated from your spouse or common-law partner for only part of 2022 because of a breakdown in your relationship, you may be able to claim an amount for that child on line 30400 (**plus** any allowable amounts on lines 30425 and 31800 of your return). If you did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return. Claim whichever is better for you

**Note:** If you **and** another person had to make support payments for the child for 2022, claim this amount only if you and the other person(s) paying support agree that you will be the one making the claim. For more information, see Guide P102, Support Payments.

**Eligible dependant with an impairment in physical or mental functions**

If the eligible dependant is 18 years of age or older and dependent on you because of an impairment in physical or mental functions, see line 30425 of this schedule.

If the eligible dependant is **under 18 years of age** at the end of the year, you may claim one of the following amounts:

- \$2,350 on line 30500 of your return for each eligible dependant who is your (or your spouse's or common-law partner's) child
- \$2,350 in the calculation of line 30400 if the eligible dependant does **not** meet the definition of child below

A **child** includes a person who is one of the following:

- your (or your spouse's or common-law partner's) biological or adopted child
- your child's spouse or common-law partner
- under your custody and control, and who is wholly dependent on you for support, even if they are older than you

**Note:** The eligible dependant must be dependent on others because of the impairment and will likely continue to be dependent on others for an indefinite duration. Because of this impairment, the eligible dependant needs much more help for personal needs and care compared to other persons of the same age.

You cannot split this amount with another person. Once you claim this amount for a dependant 18 years of age or older, no one else can claim this amount or an amount on line 30425 of the return for that dependant.

If you were a single parent on December 31, 2022, and you chose to include all of the universal child care benefit lump-sum payment that you may have received in 2022 on your dependant's return, include this amount in the calculation of the dependant's net income.

If you cannot claim an amount on line 30400 of your return for an eligible dependant 18 years of age or older because you have a spouse or common-law partner, you may still be able to claim the Canada caregiver amount for other infirm dependants age 18 or older on line 30450 of your return.



**Line 30450 – Canada caregiver amount for other infirm dependants age 18 or older**

You can claim an amount for each dependant who meets all of the following conditions:

- They were dependent on you because of an impairment in physical or mental functions
- They were 18 years of age or older
- They were your (or your spouse's or common-law partner's) child, grandchild, parent, grandparent, brother, sister, aunt, uncle, niece, or nephew
- They were a resident of Canada at any time in the year. You **cannot** claim this amount for a person who was only visiting you
- Their net income from line 23600 of their return (or the amount it would be if they filed a return) was **less than \$25,195**

You **cannot** claim an amount on line 30450 of your return for dependants who do not have an impairment in physical or mental functions, including a parent or grandparent.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** includes a person who is under your custody and control, and is wholly dependent on you for support, even if they are older than you.

If you or another person is claiming an amount on line 30300 or on line 30400 of the return for the dependant, you **cannot** claim an amount on line 30450 of the return for that dependant.

If you had to make support payments for a child, you **cannot** claim an amount on line 30450 of your return for that child. However, if you were separated from your spouse or common-law partner for only part of 2022 because of a breakdown in your relationship, you may be able to claim an amount for that child on line 30450 of your return if you do not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return. You can claim whichever is better for you.

**Note:** If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Complete the chart below for each dependant who meets the conditions above.

| Information about your dependant  |                   |               |                     |
|---|-------------------|---------------|---------------------|
| First and last name   |                   |               |                     |
| Address   |                   | Year of birth | Relationship to you |
|   |                   |               |                     |
| Base amount   |                   | 25,195 00     | 1                   |
| Infirm dependant's net income from line 23600 of their return   |                   | –             | 2                   |
| <b>Allowable amount for this dependant:</b><br>Line 1 minus line 2 (if negative, enter "0")                 | (maximum \$7,525) | =             | 3                   |
| Enter on <b>line 30450</b> of your return the total of allowable amounts claimed for <b>all</b> dependants. |                   |               |                     |
| Enter the number of dependants you are claiming this amount for.  |                   |               | <b>51120</b>        |

See the privacy notice on your return.

## Line 30500 – Canada caregiver amount for infirm children under 18 years of age

You can claim \$2,350 for each of your (or your spouse's or common-law partner's) children who meet **all** of the following conditions. The child:

- was under 18 years of age at the end of the year
- had an impairment in physical or mental functions and will likely continue to be dependent on others for an indefinite duration
- needs much more help with personal needs and care compared to children of the same age

**Note:** You can claim the full amount in the year of the child's birth, death, or adoption.

If the child does **not** live with both parents throughout the year, only the parent (or the parent's spouse or common-law partner) who claims an amount on line 30400 for that child can make the claim on line 30500. You may still be able to claim an amount on line 30500 for your child if you (or your spouse or common-law partner) could **not** claim the amount on line 30400 for any of the following reasons:

- You claimed an amount on line 30300 for your spouse or common-law partner
- You claimed an amount on line 30400 for another dependant
- Another person in your household claimed an amount on line 30400 for another dependant
- The child's income is too high

You (or your spouse or common-law partner) can claim this amount for all eligible children separately, but the amount can only be claimed once for each child.

If you have shared custody of the child throughout the year, the parent who claims the amount for an eligible dependant (line 30400) for that child can make the claim on line 30500. If you have shared custody of the child throughout the year, but **cannot** agree who will claim the amount, neither of you can make this claim.

If you **and** another person had to make support payments for the child in the year, you can claim this amount **only** if both of you agree that you will be making the claim.

If you were the only person who had to make support payments for the child for 2022, you may not be eligible to claim this amount for that child.

For more information about support payments, see Guide P102, Support Payments.

For the purposes of this amount, a **child** includes a person who is one of the following:

- your (or your spouse's or common-law partner's) biological or adopted child
- your child's spouse or common-law partner
- under your custody and control and is completely dependent on you for support

Put the number of children you are claiming this amount for on line 30499 of your return and enter the result of the calculation on line 30500.

**Note:** To transfer all or part of this amount to your spouse or common-law partner, or to claim all or part of their amount, complete Schedule 2.