

# Federal Amounts Transferred from Your Spouse or Common-Law Partner

For more information, see line 326 in the guide.

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's amounts shown below. **Attach a copy of this schedule to your return.**

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on his or her return, schedules, and worksheet. If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on his or her return, schedules, and worksheet if he or she were filing a return. Attach his or her information slips, but do not attach his or her return and schedules.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,873 or less, enter \$6,916.

Otherwise, enter the amount from line 301 of his or her Schedule 1.

	<b>353</b>		<b>1</b>
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<b>Amount for children born in 1997 or later:</b> Enter the amount from line 367 of his or her Schedule 1.	<b>361</b> +		<b>2</b>
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<b>Pension income amount:</b> Enter the amount from line 314 of his or her Schedule 1. <b>(maximum \$2,000)</b>	<b>355</b> +		<b>3</b>
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<b>Disability amount:</b> Enter the amount from line 316 of his or her Schedule 1.	<b>357</b> +		<b>4</b>
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**Tuition, education, and textbook amounts:**

Enter the federal amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.	<b>360</b> +		<b>5</b>
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Add lines 1 to 5.	=		<b>6</b>
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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$43,953 or less. If his or her taxable income is more than \$43,953, enter instead the result of the following calculation: amount from line 47 of his or her Schedule 1 divided by 15%.

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Enter the total of lines 300, 308, 310, 312, 317, 362, 395, 363, 364, 365, 370, 369, and 313 of his or her Schedule 1, plus line 17 of his or her Schedule 11.	-	<b>8</b>	
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His or her adjusted taxable income: Line 7 minus line 8 (if negative, enter "0")	<b>351</b> =	-	<b>9</b>
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Line 6 minus line 9 (if negative, enter "0")	<b>Federal amounts transferred from your spouse or common-law partner</b>	=	<b>10</b>
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Enter this amount on line 326 of your Schedule 1.	=		<b>10</b>
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