

Part C – Are you the person with the higher net income?

Fill out this part **and** tick the boxes that apply if, in 2022, **another person** with lower net income was in a situation described below.

Name of person with lower net income	Social insurance number	Net income
	<div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border-bottom: 1px solid black; width: 15px;"></div> <div style="border-bottom: 1px solid black; width: 15px;"></div> <div style="border-bottom: 1px solid black; width: 15px;"></div> <div style="border-bottom: 1px solid black; width: 15px;"></div> <div style="border-bottom: 1px solid black; width: 15px;"></div> <div style="border-bottom: 1px solid black; width: 15px;"></div> <div style="border-bottom: 1px solid black; width: 15px;"></div> <div style="border-bottom: 1px solid black; width: 15px;"></div> </div>	
<input type="checkbox"/> a) The other person attended school and was enrolled in a part-time educational program.		
<input type="checkbox"/> b) The other person attended school and was enrolled in a full-time educational program.		
<input type="checkbox"/> c) The other person was not capable of caring for children because of an impairment in physical or mental function. That person must have been confined for a period of at least two weeks to a bed or wheelchair, or as a patient in a hospital, or other similar institution. Attach a statement from the attending physician certifying this information.		
<input type="checkbox"/> d) The other person was not capable of caring for children because of an impairment in physical or mental function, and this situation is likely to continue for an indefinite period. Attach a statement from the attending physician certifying this information.		
<input type="checkbox"/> e) The other person was confined to a prison or similar institution for a period of at least two weeks.		
<input type="checkbox"/> f) You and your spouse or common-law partner were, due to a breakdown in your relationship, living separate and apart at the end of 2022 and for a period of at least 90 days beginning in 2022, but you reconciled before March 2, 2023.		
Enter the amount from line 4 in Part B.		10
Multiply the amount on line 10 by the number of weeks in 2022 that any of the situations in b) to f) existed.		11
Multiply the amount on line 10 by the number of months in 2022 that the situation in a) existed (other than a month that includes a week used to calculate the amount on line 11).		12
Line 11 plus line 12		13
Enter whichever is less , the amount from line 7 in Part B or line 13. If you attended school in 2022, go to Part D. Otherwise, enter this amount on line 21400 of your return.		14
Allowable deduction		

Part D – Were you enrolled in an educational program in 2022?

Fill out this part if, at any time in 2022, either of the following situations applied to you:

- you were the **only person supporting the eligible child**, line 7 equals line 6 in Part B, and you were enrolled in an educational program
- you were the **person with the higher net income**, line 7 equals line 6 in Part B, and, at the same time in 2022, you **and another person** were enrolled in an educational program. **But first, fill out Part C**

Part D does not apply to the person with the lower net income, since the other person will claim this part of the deduction for both of them.

Enter the amount from line 4 in Part B.		15
Multiply the amount on line 15 by the number of weeks in 2022 during which you were enrolled in a full-time educational program. If there was another person , they must also have been enrolled in a full-time educational program during the same weeks .		16
Multiply the amount on line 15 by the number of months (other than any month that includes a week used to calculate the amount on line 16) in 2022 during which one of the following applies:		
<input type="checkbox"/> there was no other person and you were enrolled in a part-time educational program		
<input type="checkbox"/> you and the other person were enrolled in a full-time or part-time educational program during the same months		17
Line 16 plus line 17		18
Line 4 in Part B minus line 9 in Part B or line 14 in Part C, whichever applies to you		19
Line 5 in Part B minus line 9 in Part B or line 14 in Part C, whichever applies to you		20
Enter your net income (not including amounts on lines 21400 and 23500).		21
If you filled out Part C: Line 13 in Part C minus line 6 in Part B		22
Enter the amount from line 18, 19, 20, 21, or (if it applies) 22, whichever is less .		23
Enter the amount from line 9 in Part B or the amount from line 14 in Part C, whichever applies to you.		24
Line 23 plus line 24. Enter this amount on line 21400 of your return.		25
Allowable deduction		

See the privacy notice on your return.