

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 amounts shown 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 that they entered on their Form ON428.

If your spouse or common-law partner is not filing a return, use the amounts that 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 65 years of age or older in 2019):

If their net income is **\$38,463 or less**, enter \$5,166.

If not, 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 \$1,463) 59050 +

2

Disability amount:

Enter the amount from line 58440 of their Form ON428.

59070 +

3

Add lines 1 to 3.

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4

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

Enter the amount from line 26000 of their return if it is **\$43,906 or less**.

If the amount is **more than \$43,906**, enter the result of the following calculation: amount from line 44 of their Form ON428 divided by 5.05%.

5

Enter the total of lines 58040, 58240, 58280, 58300, 58305, and 58330 of their Form ON428 **plus** line 5 of their Schedule ON(S11).

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6

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

Line 5 minus line 6 (if negative, enter "0")

59120 =

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7

Line 4 minus line 7 (if negative, enter "0")

Enter this amount on line 58640 of your Form ON428.

**Provincial amounts transferred from
your spouse or common-law partner**

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See the privacy notice on your return.