

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**.

<b>Age amount</b> (if your spouse or common-law partner was born in 1956 or earlier): Enter the amount from line 58080 of their Form ON428.	<b>59020</b>			<b>1</b>
<b>Pension income amount:</b> Enter the amount from line 58360 of their Form ON428.	(maximum \$1,504) <b>59050</b>	+		<b>2</b>
<b>Disability amount:</b> Enter the amount from line 58440 of their Form ON428.	<b>59070</b>	+		<b>3</b>
Add lines 1 to 3.		=		<b>4</b>

<b>Spouse's or common-law partner's taxable income:</b>				
Enter the amount from line 26000 of their return on line 5 if it is <b>\$45,142 or less</b> .				
If it is <b>more than \$45,142</b> , enter the result of the following calculation:				
Amount from line 8 of their Form ON428		÷ 5.05% =		<b>5</b>
Amount from line 58040 of their Form ON428				<b>6</b>
Amount from line 24 of their Form ON428	+			<b>7</b>
Amount from line 58560 of their Form ON428	+			<b>8</b>
Add lines 6 to 8.	=		▶	<b>9</b>

<b>Spouse's or common-law partner's adjusted taxable income:</b>				
Line 5 minus line 9 (if negative, enter "0")	<b>59120</b>	=		▶
				<b>10</b>
<b>Provincial amounts transferred from your spouse or common-law partner</b>				
Line 4 minus line 10 (if negative, enter "0")		=		<b>11</b>

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

See the privacy notice on your return.