

T1-2019

Federal Amounts Transferred From Your Spouse or Common-Law Partner

You may be able to claim all or part of certain amounts for which your spouse or common law partner qualifies if they did not need the whole amount to reduce their federal tax to zero.

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 as shown below.

If you were separated because of a breakdown in your relationship for a period of 90 days or more including December 31, 2019, your spouse or common-law partner cannot transfer any unused amounts to you.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their return, schedules and worksheets.

If your spouse or common-law partner is not filing a return, use the amounts that they would enter on their return, schedules and worksheets as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is \$37,790 or less, enter \$7,494.

Otherwise, enter the amount from line 30100 of their return.

35200

1

Canada caregiver amount for infirm children under 18 years of age:

Enter the amount from line 30500 of their return.

35300 +

2

Pension income amount:

Enter the amount from line 31400 of their return.

(maximum \$2,000) 35500 +

3

Disability amount: (see [note 1](#) below)

Enter the amount from line 31600 of their return.

35700 +

4

Tuition amount: (see [note 2](#) below)

Enter the federal amount designated to you as shown on their Form T2202, TL11A, or TL11C.

36000 +

5

Add lines 1 to 5.

=

6

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

Enter the amount of their taxable income from line 26000 of their return if it is \$47,630 or less. Otherwise, complete Part B of Step 5 of their return and enter the result of the following calculation: amount from line 43 in Part C of their return divided by 15%.

7

Enter the total of lines 30000, 30800, 31000, 31200, 31217, 31220, 31240, 31260, 31270, 31285, and 31300 of their return plus line 11 of their Schedule 11.

8

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

Line 7 minus line 8 (if negative, enter "0")

36100 =

9

Line 6 minus line 9 (if negative, enter "0")

Federal amounts transferred from your spouse or common-law partner

=

10

Note 1

If the amount on this line includes a **new claim** for the disability amount, attach a completed and certified Form T2201, Disability Tax Credit Certificate. Before assessing your return, the Canada Revenue Agency (CRA) will review your claim to see if your spouse or common-law partner is eligible for the disability tax credit. If your spouse or common-law partner **was eligible for 2018 and still meets the requirements in 2019**, you can claim this amount without sending the CRA a new Form T2201. However, you must send the CRA a new one if the previous period of approval ended before 2019 or if the CRA asks you to do this.

Note 2

The **maximum** tuition amount your spouse or common-law partner can transfer to you is **\$5,000 minus** the current year amounts they use, even if there is still an unused part. Your spouse or common-law partner **cannot transfer** to you any tuition, education, or textbook amounts **carried forward from a previous year**.

Complete the provincial or territorial schedule (S2) to calculate your provincial or territorial amounts.

See the privacy notice on your return.