

Amounts for Spouse or Common-Law Partner and Dependants

Complete this schedule and **attach** it to your return to claim an amount on line 30300, 30400, 30425, or 30450 of your return. For more information, see the corresponding line number in the Federal Income Tax and Benefit Guide.

Line 30300 – Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2019? Month Day

If **yes**, tick this box **55220** and enter the date of the change. ▶

Base amount	=	1
If you are entitled to the Canada caregiver amount for your spouse or common-law partner, enter \$2,230. (see the "Canada caregiver amount" under Step 5 in the guide and line 30425 below). 51090 +	+	2
Add lines 1 and 2.	=	3
Spouse's or common-law partner's net income from page 1 of your return	-	4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 30300 of your return.	=	5

Line 30400 – Amount for an eligible dependant

Did your marital status change to married or common-law in 2019? Month Day

If **yes**, tick this box **55290** and enter the date of the change. ▶

Provide the requested information and complete the following calculation for this dependant.

First and last name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Address:	<input type="text"/>	<input type="text"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

Base amount	=	1
If you are entitled to the Canada caregiver amount for your dependant (other than your infirm child under 18 years of age), enter \$2,230 (See "Canada caregiver amount" under Step 5 in the guide, read the note below, and see line 30425 below.) 51100 +	+	2
Add lines 1 and 2.	=	3
Dependant's net income (line 23600 of their return) 51106 -	-	4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 30400 of your return.	=	5

Note: If the dependant is your or your spouse's or common-law partner's infirm child under 18 years of age, you **must** claim the Canada caregiver amount on line 30500, **not** on line 51100.

Line 30425 – Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older

Complete this calculation **only** if you entered \$2,230 on line 51090 or line 51100 of this schedule for a person whose **net income is between \$7,159 and \$23,906**.

Base amount	=	1
Net income of this person (line 23600 of their return)	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$7,140)	=	3
If you claimed this person on line 30300 or 30400 of your return, enter the amount you claimed.	-	4
Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")	=	5
Enter this amount on line 30425 of your return.	=	5

Continue on the next page.

Line 30450 – Canada caregiver amount for other infirm dependants age 18 or older

(Attach a separate sheet if you need more space)

Provide the requested information and complete the following calculation for each dependant.

First and last name:	Year of birth	Relationship to you
Address:		

Base amount

Infirm dependant's net income (line 23600 of their return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") **(maximum \$7,140)**

	1
-	2
=	3

Enter on line 30450 of your return the **total** amount you are claiming for all dependants.

Enter the **total** number of dependants for whom you are claiming an amount at line 30450 of your return. **51120**

See the privacy notice on your return.