



# Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule PE(S2)  
2019

Protected B when completed

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 PE428.

If your spouse or common-law partner is not filing a return, use the amounts that they would enter on their Form PE428 as if they were filling a return and attach their information slips.

If your spouse or common-law partner was not a resident of Prince Edward Island 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 **\$28,019 or less**, enter \$3,764.

If not, enter the amount from line 58080 of their Form PE428.

	<b>59020</b>		<b>1</b>
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**Pension income amount:**

Enter the amount from line 58360 of their Form PE428.

	(maximum \$1,000) <b>59050</b> +		<b>2</b>
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**Disability amount:**

Enter the amount from line 58440 of their Form PE428.

	<b>59070</b> +		<b>3</b>
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**Tuition and education amounts:**

Enter the provincial amount designated to you from their Form T2202, TL11A, or TL11C.

	<b>59090</b> +		<b>4</b>
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Add lines 1 to 4.

	=		<b>5</b>
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**Spouse's or common-law partner's taxable income:**

Enter the amount from line 26000 of their return if it is **\$31,984 or less**.

If the amount is **more than \$31,984**, enter the result of the following calculation: amount from line 47 of their Form PE428 divided by 9.8%.

			<b>6</b>
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Enter the total of lines 58040, 58240, 58280, 58300, and 58305 of their Form PE428 **plus** line 13 of their Schedule PE(S11).

-			<b>7</b>
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**Spouse's or common-law partner's adjusted taxable income:**

Line 6 minus line 7 (if negative, enter "0")

	<b>59120</b> =		<b>8</b>
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Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 58640 of your Form PE428.

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

	-		<b>8</b>
	=		<b>9</b>

See the privacy notice on your return.