



# Provincial Amounts Transferred from your Spouse or Common-Law Partner

**Schedule PE(S2)  
2021**

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 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 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 filing 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**.

<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 PE428.	<b>59020</b>		<b>1</b>
<b>Pension income amount:</b> Enter the amount from line 58360 of their Form PE428.	(maximum \$1,000) <b>59050</b>	+	<b>2</b>
<b>Disability amount:</b> Enter the amount from line 58440 of their Form PE428.	<b>59070</b>	+	<b>3</b>
<b>Tuition and education amounts:</b> Enter the provincial amount designated to you from their forms T2202, TL11A, and/or TL11C.	<b>59090</b>	+	<b>4</b>
Add lines 1 to 4.	=		<b>5</b>

<b>Spouse's or common-law partner's taxable income:</b>			
Enter the amount from line 26000 of their return on line 6 if it is <b>\$31,984 or less</b> .			
If it is <b>more than \$31,984</b> , enter the result of the following calculation:			
Amount from line 8 of their Form PE428	÷ 9.8% =		<b>6</b>
Amount from line 58040 of their Form PE428			<b>7</b>
Amount from line 24 of their Form PE428	+		<b>8</b>
Amount from line 58560 of their Form PE428	+		<b>9</b>
Add lines 7 to 9.	=	▶	<b>10</b>

<b>Spouse's or common-law partner's adjusted taxable income:</b>			
Line 6 minus line 10 (if negative, enter "0")	<b>59120</b>	=	<b>▶</b>
<b>Provincial amounts transferred from your spouse or common-law partner</b>			
Line 5 minus line 11 (if negative, enter "0")		=	<b>12</b>

Enter the amount from line 12 on line 58640 of your Form PE428.

See the privacy notice on your return.