

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

Complete this schedule to **claim** a transfer of the unused amount from your spouse's or common-law partner's age amount, amount for children born in 1991 or later, pension income amount, disability amount, and tuition, education, and textbook amounts.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on his or her return, schedules, and worksheet if filing a return. Attach his or her information slips, but **do not attach** the return or schedules.

**Attach a copy of this schedule to your return.** See line 326 in the guide for more information.

<b>Age amount</b> (if your spouse or common-law partner was age 65 or older in 2008): If his or her net income is \$31,524 or less, enter \$5,276; otherwise, enter his or her amount for line 301.	<b>353</b>		<b>1</b>
<b>Amount for children born in 1991 or later:</b> Enter his or her amount for line 367.	<b>361</b>	+	<b>2</b>
<b>Pension income amount:</b> Enter his or her amount for line 314.	<b>(maximum \$2,000) 355</b>	+	<b>3</b>
<b>Disability amount:</b> Enter his or her claim for the disability amount (see line 316 in the guide).	<b>357</b>	+	<b>4</b>
<b>Tuition, education, and textbook amounts:</b> Enter the federal amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.	<b>360</b>	+	<b>5</b>
Add lines 1 to 5.	=		<b>6</b>
His or her taxable income (line 260 of his or her return)			<b>7</b>
Enter the total of lines 300, 308, 310, 312, 363, 364, 365, and 313 of his or her Schedule 1, plus line 17 of his or her Schedule 11.	-		<b>8</b>
His or her adjusted taxable income: line 7 minus line 8 (if negative, enter "0")	<b>351</b>	=	<b>9</b>
<b>Amounts transferred from your spouse or common-law partner:</b> line 6 minus line 9 (if negative, enter "0") Enter this amount on line 326 of your Schedule 1.	=		<b>10</b>