

Federal Amounts Transferred from your Spouse or Common-Law Partner

Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's federal amounts below. You may be able to claim all or part of certain amounts that your spouse or common-law partner qualifies for if they do not need to use them to reduce their federal tax to zero.

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

If you were separated because of a breakdown in your relationship for a period of 90 days or more including December 31, 2024, 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 entered on their return.

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

Attach a copy of this schedule to your paper return.

Age amount (if your spouse or common-law partner was born in 1959 or earlier):

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:

Enter the amount from line 31600 of their return. [\(1\)](#)

35700

4

+

Tuition amount:

Enter the federal amount designated to you from their forms T2202, TL11A, or TL11C. [\(2\)](#)

36000

5

+

Add lines 1 to 5.

=

6

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

Enter the amount from line 26000 of their return on line 7 if it is **\$55,867 or less**.

If it is **more than \$55,867**, enter the result of the following calculation:

amount from line 81 of their return ÷ 15% =

7

Amount from line 30000 of their return

8

Amount from line 102 of their return

9

Amount from line 32300 of their return

10

Add lines 8 to 10.

= ► -

11

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

Line 7 minus line 11 (if negative, enter "0")

36100

= ► -

12

Line 6 minus line 12 (if negative, enter "0")

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

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13

(1) If this is a new claim for the disability amount, attach a completed and certified Form T2201, Disability Tax Credit Certificate, to your paper return.

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 they were eligible for 2023 and still meet the requirements in 2024, you do **not** need to send the CRA a new Form T2201 to claim this amount. However, you must send the CRA a new Form T2201 if the previous period of approval ended before 2024 or if the CRA asks you to.

(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 for the year.

Your spouse or common-law partner **cannot** transfer to you any tuition, education, or textbook amounts carried forward from a previous year.

See the privacy notice on your return.