

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below.

**Attach** a copy of this schedule to your paper return.

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 they entered on their Form ON428.

If your spouse or common-law partner is **not** filing a return, use the amounts they would enter on their Form ON428 as if they were filing a return, and attach their information slips.

If your spouse or common-law partner was **not** a resident of Ontario 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 born in 1959 or earlier):

Enter the amount from line 58080 of their Form ON428.

59020

1

**Pension income amount:**

Enter the amount from line 58360 of their Form ON428.

(maximum \$1,714) 59050 +

2

**Disability amount:**

Enter the amount from line 58440 of their Form ON428.

59070 +

3

Add lines 1 to 3.

=

4

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

Enter the amount from line 26000 of their return on line 5 if it is **\$51,446 or less**.

If it is **more than \$51,446**, enter the result of the following calculation:

Amount from line 8  
of their Form ON428

÷ 5.05% =

5

Amount from line 58040 of their Form ON428

+ 6

Amount from line 24 of their Form ON428

+ 7

Amount from line 58560 of their Form ON428

+ 8

Add lines 6 to 8.

= 9

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

Line 5 minus line 9 (if negative, enter "0")

59120 =

10

Line 4 minus line 10 (if negative, enter "0")

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

=

11

Enter the amount from line 11 on **line 58640** of your Form ON428.

See the privacy notice on your return.