

**T1-2022 Amounts for Spouse or Common-law Partner and Dependants****Schedule 5**

Complete this schedule and attach it to your return to claim an amount on line 30300, 30400, 30425, or 30450 of your return.

**Line 30300 - Spouse or common-law partner amount**

Did your marital status change to other than married or common-law in 2022?

If **yes**, tick this box ☒ **55220** and enter the date of the change     (MMDD)

Base amount

If you are entitled to the Canada caregiver amount for spouse, enter \$2,350

Add lines 1 and 2.

Spouse's or common-law partner's net income from line 23600 of their return

Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 30300 of your return.

			1
<b>51090</b>	+		2
	=		3
-			4
=			5

**Line 30400 - Amount for an eligible dependant**

Did your marital status change to other than married or common-law in 2022?

If **yes**, tick this box ☒ **55290** and enter the date of the change     (MMDD)

**provide the requested information and complete the following calculation for this dependant.**

First name:	<b>55295</b>	S.I.N.		Is this dependant physically or
Last name:		Year of birth	Relationship to you	mentally infirm?
Address:		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Base amount

If you are entitled to the Canada caregiver amount, enter \$2,350

Add lines 1 and 2.

Dependant's net income (line 23600 of his or her return)

Line 3 minus line 4 (if negative, enter "0")

Enter this amount on line 30400 of your return.

			1
<b>51100</b>	+		2
	=		3
<b>51106</b>	-		4
=			5

Note: If the dependant is your or your spouse's or common-law partner's infirm child under 18 years of age, you must claim the Canada caregiver amount on line 30500, and not on line 51100.

**Line 30425 - Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older**

Complete this calculation only if you entered \$2,350 on line 51090 or line 51100 of this schedule for a person whose net income is between \$7,544 and \$25,195

Base amount

Net income of this person (line 23600 of their return)

Line 1 minus line 2 (if negative, enter "0").

**(maximum \$7,525)**

If you claimed this person on line 30300 or 30400 of return, enter the amount you claimed.

Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")

Enter this amount on line 30425 of your return.

			1
-			2
=			3
-			4
=			5

**Line 30450 – Canada caregiver amount for other infirm dependants age 18 or older****Provide the requested information and complete the following calculation for each dependant.**

1)	First name:	Year of birth	Relationship to you				
	Last name:	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					
	Address:						

Base amount

Infirm dependant's net income (line 23600 of their return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$7,525)

		1
-		2
=		3

2)	First name:	Year of birth	Relationship to you				
	Last name:	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					
	Address:						

Base amount

Infirm dependant's net income (line 23600 of their return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$7,525)

		1
-		2
=		3

3)	First name:	Year of birth	Relationship to you				
	Last name:	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					
	Address:						

Base amount

Infirm dependant's net income (line 23600 of their return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$7,525)

		1
-		2
=		3

Add amount 3 from above calculation, enter the result on line 30450 of return.

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Enter the total number of dependants for whom you are claiming an amount at line 30450 of return.

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