

# Fact Sheet

## Basic personal amount, spouse or common-law partner amount, and amount for an eligible dependant

### Who can claim the basic personal amount?

Generally, every Canadian resident who files a return can claim the basic personal amount. See the tax package for details.

### Who can claim the spouse or common-law partner amount?

You may be able to claim the spouse or common-law partner amount if, in 2005, you supported your spouse or common-law partner, and his or her net income was less than a certain amount. See the tax package for details.

### Who is considered to be a spouse or common-law partner?

For income tax purposes, a spouse is someone to whom an individual is legally married.

The term common-law partner applies to a person who is **not your spouse** (see above), with whom you are living in a conjugal relationship, and to whom at least **one** of the following situations applies. He or she:

- a) has been living with you in a conjugal relationship for at least 12 continuous months;
- b) is the parent of your child by birth or adoption; or
- c) has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support.

In addition, an individual immediately becomes your common-law partner if you previously lived together in a conjugal relationship for at least 12 continuous months and you have resumed living together in such a relationship. **Under proposed changes**, this condition will no longer exist. The effect of this proposed change is that a person (other than a person described in b) or c) above) will be your common-law partner only after your current relationship with that person has lasted at least 12 continuous months. This proposed change will apply to 2001 and later years.

Reference to “12 continuous months” in this definition includes any period that you were separated for less than 90 days because of a breakdown in the relationship.

### Who can claim the amount for an eligible dependant?

You may be able to claim all or part of the amount for an eligible dependant if, at any time in 2005, you met **all** of the following conditions:

- you did not have a spouse or common-law partner or, if you did, you were not living with, supporting, or being supported by that person;



- you supported a dependant in 2005; and
- you lived with the dependant (in most cases in Canada) in a home that you maintained. You cannot claim this amount for a person who was only visiting you.

The dependant also must have been **either**:

- a parent or grandparent, by blood, marriage, common-law partnership, or adoption (legal or in fact); or
- a child, grandchild, brother, or sister, by blood, marriage, common-law partnership, or adoption (legal or in fact) **and** either under 18, or mentally or physically disabled.

In addition, the dependant's 2005 net income has to be less than a certain amount. See the tax package for details.

**If you have a spouse or common-law partner, why do you have to give the spouse or common-law partner's name, net income, and social insurance number on your return?**

The tax treatment of common-law partners and married spouses is the same. You have to give your spouse or common-law partner's name, net income, and social insurance number because we need this information to confirm your entitlement to certain deductions and credits, such as the goods and services tax/harmonized sales tax (GST/HST) credit. We also need this information to calculate any benefit you may be entitled to under the Canada Child Tax Benefit Program and any related provincial or territorial programs.

**More information**

You can get more information on our Web site at [www.cra.gc.ca](http://www.cra.gc.ca), from the tax guides, and by calling **1-800-959-8281**. To get forms or publications, visit our Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call **1-800-959-2221**.