

B. Other dependants (see line 367 in the guide)

Use this table only if your dependants were born **before January 1, 1988**.

If you are claiming an amount for more than three dependants, attach a sheet containing the required information and carry the result of your calculations to line 45. Please note that you cannot claim an amount with respect to your spouse.

If the amount for other dependants is being divided between you and another person, enter that person's SIN.

Social insurance number

30									
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		1	2	3
Dependant's last name	31			
First name	32			
Social insurance number	33			
Date of birth	34	1 Y M D	1 Y M D	1 Y M D
Relationship to you	35			
Basic amount	37	2,585 00	2,585 00	2,585 00
Amount granted because of an infirmity. Enter \$3,780.	38			
Add lines 37 and 38.	39			
Reduction of the amount for other dependants. See the note below.	40			
Subtract line 40 from line 39.	41			
Dependant's income (line 275 of his or her return plus, if applicable, line 236)	42			
Subtract line 42 from line 41. If the result is negative, enter 0.	43			

Add all the amounts on line 43 of this table. Carry the result to line 367 of your return.

Amount for other dependants

45		
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Note: If the dependant reached the age of 18 in 2005, see the guide.

C. Impairment amount transferred by a dependant (see line 386 in the guide)

If you are claiming amounts transferred by more than two dependants, attach a sheet containing the required information and carry the result of your calculations to line 90.

Note: If your dependant is not filing an income tax return for 2005, enter on the lines below the amounts that would be entered if he or she were to file a return. Your dependant must keep RL slips and any other pertinent documents.

	1	2
Dependant's last name	71	71
First name	72	72
Social insurance number	73	73
Date of birth	74	74
Relationship to you	75	75

Amount for a severe and prolonged impairment in mental or physical functions	76	2,200 00
Adjusted basic amount (line 359 of the dependant's return)	77	
Enter the total of lines 361, 367 and 373 of the dependant's return.	78	
Add lines 76 through 78.	80	
		x 20%
Multiply line 80 by 20%.	82	
Amount from line 401 of the dependant's return	83	
Subtract line 83 from line 82. If the result is negative, enter 0.	85	
		x 5
Multiply line 85 by 5 (maximum: \$2,200).	87	

Add the amounts on line 87. Carry the result to line 386 of your return.

Impairment amount transferred by a dependant

90		
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Important: Enclose the *Certificate Respecting an Impairment* (form TP-752.0.14-V) completed with regard to your dependant if you are claiming an amount for the first time or if the dependant's health has improved.

Enclose a copy of this schedule with your return.

