

Amount for Dependants and Transfers of Amounts



A. Amount for children enrolled in post-secondary studies

If the amount for children enrolled in post-secondary studies is being divided between you and another person, enter that person's social insurance number (SIN).

	Social	ins	ura	nce	nun	nbe	r		
1		1		1	1	ı	1	1	

1 - Children under 18 enrolled in post-secondary studies (see line 367 in the guide)

If the child was born after December 31, 1987, and in 2005 was a full-time student pursuing vocational training at the secondary level or post-secondary studies, complete lines 2 through 9 below.

If you are claiming an amount for more than three children, attach a sheet containing the required information and carry the result of your calculations to line 27.

		1	2	3		
Child's last name	2					
First name	3					
Social insurance number	4					
Date of birth	5			Γ		
Relationship to you	6					
Amount for post-secondary studies, according to the RL-8 slip (maximum: \$3,560)	7					
Child's income (line 275 of his or her return plus, if applicable, line 236)	- 8					
Subtract line 8 from line 7. If the result is negative, enter 0.	= 9					

2 – Children 18 or over enrolled in post-secondary studies (see line 367 in the guide)

If the child was born **before January 1, 1988**, and in 2005 was a full-time student pursuing vocational training at the secondary level or post-secondary studies, complete lines 11 through 25 below.

If you are claiming an amount for more than three children, attach a sheet containing the required information and carry the result of your calculations to line 27.

			1		2		3	
Child's last name		11						
First name		12						
Social insurance number		13		1	11111		1 1 1 1 1	1 1
Date of birth		14	Y M	P	Y	_L P	У М	P
Relationship to you	L	15						
Basic amount	L	16	2,585	00	2,585	00	2,585	00
Additional amount for a child (see the guide)	+	17			0,000	00	0,000	00
Amount for post-secondary studies, according to the RL-8 slip (maximum: \$3,560)	+	18						
Amount for a single-parent family. Enter \$1,400.	+	19			0,000	00	0,000	00
Add lines 16 through 19.	=	20						
Reduction of the amount for children enrolled in post-secondary studies and of the amount for a single-parent family. See the note below.	-	21						
Subtract line 21 from line 20.	=	22						
Child's income (line 275 of his or her return plus, if applicable, line 236)	_	23						
Subtract line 23 from line 22. If the result is negative, enter 0.	=	25						
Add all the amounts on lines 9 and 25 of the tables. Carry the result to line 367 of your return. Amount for children enrolled in post-secondary studies					27			

Note: If the child reached the age of 18 in 2005, or if you did not meet the requirements throughout the year for claiming the amount for a single-parent family, see line 367 in the guide.



Social insurance number

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.

30 If the amount for other dependants is being divided between you and another person, enter that person's SIN. 2 3 Dependant's last name 31 First name 32 Social insurance number 33 Date of birth 34 Relationship to you 35 2,585 00 2,585 00 2,585 00 Basic amount 37 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

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.

appointant must keep the stips and any other portion at	1				2					
Dependant's last name First name Social insurance number Date of birth Relationship to you				71 1	71					
Amount for a severe and prolonged impairment in mental or physical functions		76	2,200	00		76	2,200	00		
Adjusted basic amount (line 359 of the dependant's return)	+	77			+	77				
Enter the total of lines 361, 367 and 373 of the dependant's return.	+	78			+	78				
Add lines 76 through 78.	=	80			=	80				
			x 20%				x 20%			
Multiply line 80 by 20%.	=	82			=	82				
Amount from line 401 of the dependant's return		83			-	83				
Subtract line 83 from line 82. If the result is negative, enter 0.	=	85			=	85				
		x 5					x 5			
Multiply line 85 by 5 (maximum: \$2,200).	=	87			=	87				
Add the amounts on line 87. Carry the result to line 386 of your return.			transfe	Impairment amount erred by a dependant	90					

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.

