Tax Relief Measures



If your spouse is also entering an amount on line 361, 381, 460 or 462, you must each file your own Schedule B.

Α.	Calculation	of net	family	income
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Amount from line 275 of your return	10		
Amount from line 275 of your spouse's return (spouse on December 31, 2005)	12		
Add lines 10 and 12. Family income =	14		
	16	28,030 0	00
Subtract line 16 from line 14. If the result is negative, enter 0. Net family income =	18		

B. Amount with respect to age, for a person living alone or for retirement income

You are not entitled to this amount if the amount on line 18 exceeds \$50,200 (if you had a spouse on December 31, 2005) or \$28,867 (if you did not have a spouse on December 31, 2005).

only with one or more persons under the age of 18, or one or more children 18 or over who were full-time students		
pursuing vocational training at the secondary level or post-secondary studies, enter \$1,130 (see line 361 in the guide).	20	
If you were born before January 1, 1941, enter \$2,200 .	- 22	
If your spouse on December 31, 2005, was born before January 1, 1941, enter \$2,200 .	- 23	
If you entered an amount on line 122 of your return, complete the work chart below.	- 27	
If your spouse on December 31, 2005, entered an amount on line 122 of his or her return, complete the work chart below.	- 28	
Add lines 20 through 28.	30	
Amount from line 18 ► x 15% ► -	- 31	
Subtract line 31 from line 30. If the result is negative, enter 0.		
Amount to which you or (if applicable) your spouse is entitled =	32	
Amount claimed on line 361 of your spouse's return (spouse on December 31, 2005)	- 33	
Subtract line 33 from line 32. Carry the result to line 361 of your return. Amount with respect to age, for a person living alone or for retirement income =	34	

WORK CHART – Amount for retirement income		You			on December 31, 2005		
Amount from line 122	_	1			1		
Amount from line 1 transferred to an RRSP or a RRIF							
or used to acquire an annuity (see line 250, point 4, in the guide)		2			2		
Deduction claimed on line 293 respecting the amount from line 1	+	3		+	3		
Deduction claimed on line 297 (points 9, 10, 12 and 18) respecting the amount from line 1	+	4		+	4		
Add lines 2 through 4.	_ =	5		=	5		
Subtract line 5 from line 1 (maximum \$1,000). Carry this amount to line 27 or line 28, or to both lines, as applicable.	=	6		=	6		

C. Medical expenses

Medical expenses (see line 381 in the guide)				36	
Amount from line 14		x 3%	-	39	
Subtract line 39 from line 36. If the result is negative, en	iter 0.				
Carry this amount to line 381 of your return.			Medical expenses =	40	

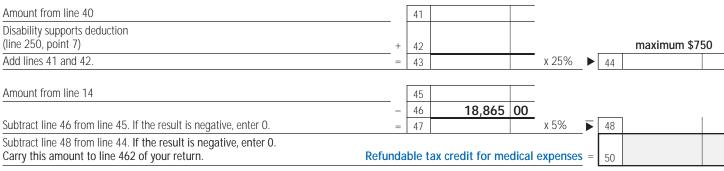
Do not enclose your receipts with your income tax return, but keep them in case Revenu Québec asks you for them.

D. Refundable tax credit for medical expenses

You may claim this tax credit if you meet the following conditions:

- You were resident in Québec on December 31, 2005.
- You were resident in Canada throughout 2005.
- You were 18 or over on December 31, 2005.
- Your work-related income is equal to or higher than \$2,500 (see line 462, point 1, in the guide).

You are not entitled to this credit if the amount on line 14 exceeds \$33,865.



Do not enclose your receipts with your income tax return, but keep them in case Revenu Québec asks you for them.

E. Property tax refund

You are not entitled to this refund if the amount on line 18 exceeds \$18,467.

If you were a tenant or subtenant, enter the amount			
of your rent for December 2005.	61		
Property taxes (municipal and school taxes) applicable to the dwelling of w or subtenant and in which you were living on December 31, 2005. Attach	which you or your spouse was the owner, tenant or your tax invoices or your RL-4 slip.	62	
If you had a spouse on December 31, 2005, enter \$920; otherwise, enter \$	\$460.	_ 63	
Subtract line 63 from line 62 (maximum \$1,385).			
Amount from line 64	x 40% (maximum \$554) ►	65	
Amount from line 18	x 3% ▶	- 66	
Subtract line 66 from line 65. If the result is negative, you are not entitled to the property tax refund.			
Refund claimed with respect to your dwelling on line 460 of your spouse's return (spouse on December 31, 2005)			
Subtract line 68 from line 67. Carry the result to line 460 of your return.	Property tax refund	= 69	