

If you had a health insurance card in 2005, you were required to have basic prescription drug insurance provided by a group insurance plan of which you could become a member, or provided by the Québec prescription drug insurance plan if you could not become a member of a group insurance plan.

You are not required to complete this schedule or pay a premium if any of the following situations applied to you in 2005. However, you must enter the number corresponding to your situation in box 449 of your return. If you choose to pay your spouse's premium, you must complete this schedule (and leave box 449 of your return blank).

- 14 You were covered **throughout the year** by basic prescription drug insurance provided by a group insurance plan (see line 447 in the guide).
- 16 You were covered **throughout the year** by basic prescription drug insurance provided by a group insurance plan of which your spouse, your father or your mother was a member.
- 18 You received social assistance payments **throughout the year**.
- 20 Your spouse has provided the required information about you in section 2 of Part B of his or her Schedule K and has chosen to pay your premium (if applicable).
- 22 Throughout the year, you were under 18 years of age and were not married.
- 24 You were an Indian registered with Indian and Northern Affairs Canada, or were recognized as an Inuk by that department.
- 26 Throughout the year, you were a beneficiary under the James Bay and Northern Quebec Agreement or the Northeastern Quebec Agreement.
- 30 You were absent from Québec throughout the year.
- 32 You did not have a spouse on December 31, 2005, and the amount on line 275 of your return does not exceed \$12,490.
- 34 You had a spouse on December 31, 2005, and the total of the amounts on line 275 of your return and your spouse's return does not exceed \$20,250.

If none of the above situations applied to you, complete Parts A, B and C.

A. Income used to calculate the premium

Amount from line 275 of your return		36		
Amount from line 275 of your spouse's return (spouse on December 31, 2005)	+	37		
Add lines 36 and 37.	=	40		
If you had a spouse on December 31, 2005, enter \$20,250 ; otherwise, enter \$12,490 .	41			
If you had a spouse on December 31, 2005, and you had a dependent child (see line 447 in the guide for the definition), enter \$2,805 . If you had more than one dependent child, enter \$5,390 .	+	42		
If you did not have a spouse on December 31, 2005, and you had a dependent child (see line 447 in the guide for the definition), enter \$7,760 . If you had more than one dependent child, enter \$10,565 .	+	44		
Add line 41 to line 42 or 44, as applicable.	=	46		
Subtract line 46 from line 40. If the result is negative, enter 0.				▶ 46
In this case, you are not required to pay a premium.				= 48

B. Questionnaire used to determine the month or months for which you are not required to pay a premium

1 You	<p>Were you in any of the following situations in 2005?</p> <p>If yes, check the appropriate box and the month or months in which you were (for at least one day) in one or more of the situations described. Do not check the same month more than once.</p> <p>You were covered by basic prescription drug insurance provided by a group insurance plan (see line 447 in the guide) of which you were a member, or your spouse, mother or father was a member, and this plan covered the cost of medications.</p> <p>You held a valid claim slip ("carnet de réclamation") issued by the Ministère de l'Emploi et de la Solidarité sociale.</p> <p>You received social assistance payments.</p> <p>You were under 18 years of age and were not married.</p> <p>You were at least 18 years of age but under 26 years of age, attended an educational institution on a full-time basis and did not have a spouse at that time. See line 447 in the guide.</p> <p>You were an Indian registered with Indian and Northern Affairs Canada, or were recognized as an Inuk by that department.</p> <p>You were a beneficiary under the James Bay and Northern Quebec Agreement or the Northeastern Quebec Agreement.</p> <p>You were in a residential and long-term care centre governed by the <i>Act respecting health services and social services</i>.</p> <p>You had a functional impairment that had existed since before your 18th birthday. See line 447 in the guide.</p> <p>You were in a situation described under "Other situations" (see line 447 in the guide).</p>	<p>If yes, check the months concerned.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td> </td><td>January</td></tr> <tr><td> </td><td>February</td></tr> <tr><td> </td><td>March</td></tr> <tr><td> </td><td>April</td></tr> <tr><td> </td><td>May</td></tr> <tr><td> </td><td>June</td></tr> <tr><td> </td><td>July</td></tr> <tr><td> </td><td>August</td></tr> <tr><td> </td><td>September</td></tr> <tr><td> </td><td>October</td></tr> <tr><td> </td><td>November</td></tr> <tr><td> </td><td>December</td></tr> </table>		January		February		March		April		May		June		July		August		September		October		November		December
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Number of months checked from January to June 60	+	Number of months checked from July to December 61		= Add boxes 60 and 61.																						
				62																						

Complete section 2 (on reverse) with regard to your spouse if you choose to pay your spouse's premium.

2
Your spouse

Was your spouse on December 31, 2005, in any of the following situations in 2005?

If **yes**, check the appropriate box and the month or months in which he or she was (for at least one day) in one or more of the situations described. Do not check the same month more than once.

If yes, check the months concerned.

- He or she was covered by basic prescription drug insurance provided by a group insurance plan (see line 447 in the guide) of which either of you was a member, or your spouse's mother or father was a member, and this plan covered the cost of medications.
- He or she held a valid claim slip ("carton de réclamation") issued by the Ministère de l'Emploi et de la Solidarité sociale.
- He or she received social assistance payments.
- He or she was under 18 years of age and was not married.
- He or she was at least 18 years of age but under 26 years of age, attended an educational institution on a full-time basis and did not have a spouse at that time. See line 447 in the guide.
- He or she was an Indian registered with Indian and Northern Affairs Canada, or was recognized as an Inuk by that department.
- He or she was a beneficiary under the James Bay and Northern Quebec Agreement or the Northeastern Quebec Agreement.
- He or she was in a residential and long-term care centre governed by the *Act respecting health services and social services*.
- He or she had a functional impairment that had existed **since before his or her 18th birthday**. See line 447 in the guide.
- He or she was in a situation described under "Other situations" (see line 447 in the guide).

Yes	
64	<input type="checkbox"/>
65	<input type="checkbox"/>
66	<input type="checkbox"/>
67	<input type="checkbox"/>
68	<input type="checkbox"/>
69	<input type="checkbox"/>
70	<input type="checkbox"/>
71	<input type="checkbox"/>
72	<input type="checkbox"/>
73	<input type="checkbox"/>

<input type="checkbox"/>	January
<input type="checkbox"/>	February
<input type="checkbox"/>	March
<input type="checkbox"/>	April
<input type="checkbox"/>	May
<input type="checkbox"/>	June

<input type="checkbox"/>	July
<input type="checkbox"/>	August
<input type="checkbox"/>	September
<input type="checkbox"/>	October
<input type="checkbox"/>	November
<input type="checkbox"/>	December

Number of months checked from January to June + Number of months checked from July to December = Add boxes 74 and 75.

C. Premium payable under the Québec prescription drug insurance plan

If your income used to calculate the premium (line 48 in Part A)

- **is \$5,000 or less**, complete only **column A** of the table corresponding to your situation;
- **is over \$5,000 but not over \$14,800**, complete only **column B** of the table corresponding to your situation;
- **is over \$14,800**, enter \$507.50 on line 84.

Person **who did not have** a spouse on December 31, 2005

Person **who had** a spouse on December 31, 2005

	A		B		A		B	
Amount from line 48 (see the instructions above)	77							
Subtract line 78 from line 77.	78	0,000	00	5,000	00	0,000	00	5,000
Multiply line 79 by line 80.	79							
	80	5.26%		7.91%		2.64%		3.97%
Add lines 81 and 82 (maximum \$521).	81							
	82	000	00	263	00	000	00	132
	83							

Amount from line 83 of column **A** or **B**, as applicable

Amount from line 84 x Number of months indicated on line 62 ÷ 12 **84**

Subtract line 85 from line 84. **85**

86

Number of months indicated on line 60 x \$41.17

Number of months indicated on line 61 x \$43.42

Add the results. **87**

Subtract line 88 from line 87. **88**

Enter the amount from line 86 or line 89, whichever is lower. **89**

90

If you choose to pay your spouse's premium, complete lines 91 through 97.

Amount from line 84

Amount from line 91 x Number of months indicated on line 76 ÷ 12 **91**

Subtract line 92 from line 91. **92**

93

Number of months indicated on line 74 x \$41.17

Number of months indicated on line 75 x \$43.42

Add the results. **94**

Subtract line 95 from line 94. **95**

Enter the amount from line 93 or line 96, whichever is lower. **96**

97

Add lines 90 and 97. **98**

Carry the result to line 447 of your return. **Premium payable under the Québec prescription drug insurance plan** = **98**